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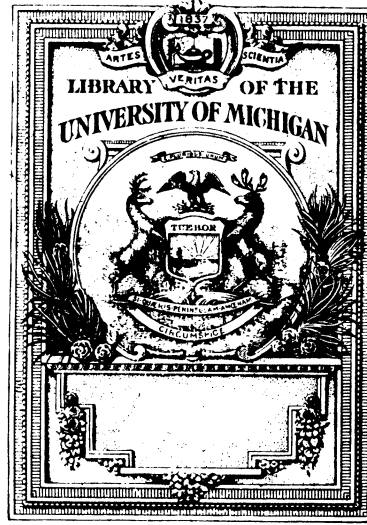
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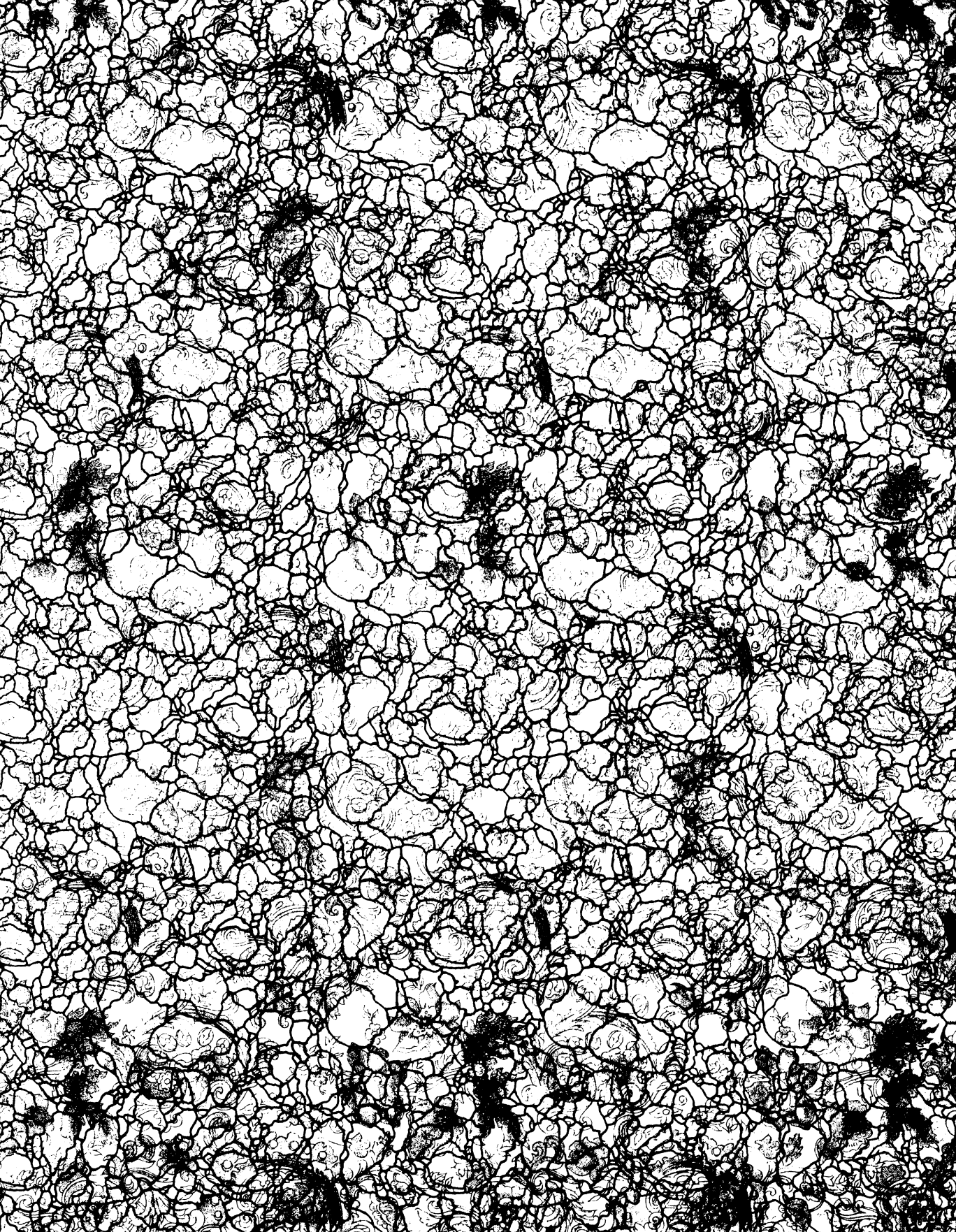
**REPORT OF THE AUDITOR FOR  
THE PHILIPPINE ISLANDS**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1919**



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# REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS

TO

THE SECRETARY OF WAR  
THE GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS  
AND THE MEMBERS OF THE PHILIPPINE LEGISLATURE

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1919



MANILA  
BUREAU OF PRINTING  
1920



Transmitted 6-12-29 M.L.P.

# ERRATA.

Page 163:	
Capital.....	₱43,517.81
to read.....	₱43,517.84
Page 218:	
Accrued depreciation of fixed property.....	(3,281,091.86)
to read.....	(3,821,091.86)

# CONTENTS.

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The city of Manila in detail.....	188
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(For details of the accounts of provinces and municipalities see supplemental volumes 1 and 2.)





## LETTER OF TRANSMITTAL

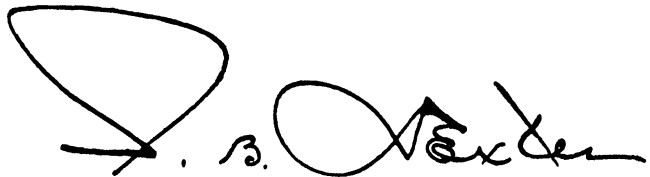
BUREAU OF AUDITS,  
MANILA, *April 23, 1920.*

GENTLEMEN: Pursuant to the provisions of section 24 of the Act of Congress of August 29, 1916, I have the honor to submit herewith a report of the fiscal concerns of the Philippine Islands for the year ended December 31, 1919.

This volume contains the detailed accounts of the Central Government and the city of Manila together with addenda containing the consolidated fiscal statistics of the Government as a whole. The details relating to the accounts of provinces and municipalities are reported in supplemental volumes numbered 1 and 2, respectively.

All money values throughout this report are expressed in Philippine currency, unless otherwise specifically indicated, one peso thereof (₱1.00) being equivalent to fifty cents (\$0.50) United States currency.

Respectfully,

A handwritten signature in black ink, appearing to read 'B. O. Exler', is written over a large, stylized, looped flourish.

*Auditor for the Philippine Islands.*

The SECRETARY OF WAR.  
The GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.  
The MEMBERS OF THE PHILIPPINE LEGISLATURE.



## THE CENTRAL GOVERNMENT IN DETAIL.

**Organization.**—The following chart is designed to present and otherwise reflect the general outline of the organization of the Central Government as of December 31, 1919:

Legislative Department.....	Senate. House of Representatives.	
Judicial Department.....	Supreme Court. Courts of First Instance. Justice of the Peace Courts.	
	General Executive Department.....	Office of the Governor-General. Bureau of Audits. Bureau of Civil Service. Philippine Census. Philippine Militia.
	Department of the Interior.....	Office of the Secretary. Executive Bureau. Bureau of Non-Christian Tribes. Philippine Constabulary. Philippine General Hospital. Bureau of Dependent Children. Board of Pharmaceutical Examiners and Inspectors. Board of Medical, Dental, Optical and Nurse Examiners. Public Welfare Board.
	Department of Public Instruction.....	Office of the Secretary. Bureau of Education. Philippine Health Service. Bureau of Quarantine Service.
The Executive.....	Department of Finance.....	Office of the Secretary. Bureau of Customs. Bureau of Internal Revenue. Bureau of the Treasury. Philippine Mint. Bureau of Printing.
	Department of Justice.....	Office of the Secretary. Bureau of Justice. General Land Registration Office. Philippine Library and Museum. Bureau of Prisons. Office of the Public Utility Commissioner.
	Department of Agriculture and Natural Resources.....	Office of the Secretary. Bureau of Agriculture. Bureau of Forestry. Bureau of Lands. Bureau of Science. Weather Bureau.
	Department of Commerce and Communications.....	Office of the Secretary. Bureau of Public Works. Bureau of Posts. Bureau of Supply. Bureau of Commerce and Industry. Bureau of Labor. Bureau of Coast and Geodetic Survey.

By reference to the various detailed operation statements in connection with this report it will be seen that several of the Bureaus above shown comprise two or more offices or divisions having entirely dissimilar functions. The allocation of a Bureau or Office in this chart is not, therefore, necessarily indicative of its functional activities.

**Financial Status.**—The consolidated balance sheet as published in this report on pages 12 and 13 clearly and concisely exhibits the financial status of the Central Government as of December 31, 1919, compared with December 31, 1918. By reference thereto it will be seen that while there was an increase of ₱11,194,061.50 in the current or working surplus of the Government during 1918, during the fiscal year 1919 there was a decrease of ₱7,055,666.18, thus reducing the total current surplus of the Government from ₱35,598,744.53 at the beginning of the year to ₱28,543,078.35 at the end of the year. This decrease is not, however, an unfavorable reflection upon the firmness and stability of the financial status of the Government when the increase in its corporate investments by ₱10,592,798.27 this year compared with the preceding year is taken into consideration. Had it not been for this increase in corporate investments there would have been an increase rather than a decrease in the current surplus of the Government. The net resources of the Government comprising reserves and current surplus, appropriated and unappropriated, show an increase of ₱11,724,635.86 for the year. This

increase is summarized by classes in the consolidated balance sheet, which in turn is supported by more detailed statistical data contained in (1) the consolidated operation statement, (2) the consolidated budget statement, and (3) the statement of current surplus and reserves appearing in the order named on pages 14, 15 and 17.

**Permanent and Long Term Investments.**—These assets, which constitute a considerable portion of the Government's resources are separately grouped in the balance sheet principally to distinguish them from current assets, they differing from the latter in that they are not as readily convertible. Of course they will ultimately be converted into current assets in the form of cash, etc., and subsequently become available for appropriation by the legislature for general purposes of Government. However, they will be retained in their present form in the economic interests of the Government until they have served the purpose for which they were primarily acquired. The principal changes that have taken place during the year in this particular class of assets resulted in a net increase thereof amounting to ₱12,619,310.09 as indicated in detail in the balance sheet.

**Sinking Fund Assets.**—These assets are maintained on a gradually increasing scale by General Fund allotments provided by law as well as earnings and other credits accruing to the Sinking Funds, and which have been established and are maintained for the specific purpose of effecting the amortization of the Central Government's bonded debt amounting to ₱32,000,000 upon maturity thereof.

**Redemption Fund Assets.**—The assets grouped under this caption consist of cash, investments and securities, accounts receivable, and interest accruals and are carried by the Government for the purpose of guaranteeing the redemption in gold or its equivalent of all outstanding Philippine silver coins and Treasury certificates at their nominal or face value. Philippine Treasury certificates of the various denominations authorized by law, aggregating, as expressed in Philippine Currency, ₱100,536,323 were in circulation at the close of the fiscal year 1919, the redemption thereof being secured by gold credits in the form of bank deposits in the United States amounting to \$45,426,546.52, United States currency, by the United States gold currency amounting to \$2,329,964.88, carried in the Treasury vaults, and the balance, amounting to ₱5,023,300.20, constituting the silver reserve in the form of Philippine silver pesos, also carried in the Treasury vaults. All redemption fund assets are carried in a fund denominated "Currency Reserve Fund." Provision is made by Act 2776 that said fund shall not at any time be less in amount than the nominal value of the Treasury certificates in circulation or available therefor, plus fifteen per cent of the money of the Government, exclusive of silver certificates in circulation protected by a gold reserve. Any surplus according to law in the "Currency Reserve Fund" in excess of requirements may be transferred to unappropriated funds in the Treasury upon recommendation of the Secretary of Finance approved by the Governor-General. During the fiscal year 1919 the transfer of ₱7,127,000 has been authorized. The surplus in the fund over and above the minimum established by the provisions of said Act at the end of the year amounted to ₱5,200,052.04. Had this surplus been transferred also as of December 31, 1919, the Government's surplus balance at the close of the year would have been correspondingly increased.

**Fiduciary and Depository Assets.**—These assets are carried by the Government in its capacity as trustee, agent or administrator for fiduciary and depository creditors and are available only to meet the obligations for which they are primarily held. The corresponding liabilities classified according to the particular significance of each item are indicated on the liability side of the balance sheet under the general captions "Public and Private Trusts" and "Depository Creditors."

**Current Assets.**—These are the working assets of the Government, other than those already specifically referred to. By means of these particular assets the fundamental functional activities of the Government are carried on. They represent after the current liabilities have been deducted therefrom the net current financial condition of the Government in the form of surplus or a deficit. These assets are being continuously converted from one form into another, the current income and expense operations of the Government having the effect of either enhancing or diminishing them. By referring to the consolidated balance sheet of the Central Government on page 12 it will be seen that the several items, including deferred charges, that comprise the current or working assets of the Government, amount to ₱62,459,496.87. By deducting therefrom the sum of the several current liability items, including deferred credits, as shown in said balance sheet, we readily determine that the Government's current surplus at the close of the fiscal year 1919 amounts to ₱28,543,078.35, which, as will be seen, is separated to show the amount thereof appropriated by the legislature and available for current purposes of Government and also the amount available for appropriation by the legislature, or ₱18,078,146.21 and ₱10,464,932.14, respectively.

**Deferred Retirement Gratuities.**—This item which, as indicated in the balance sheet, is offset by a corresponding liability, represents unliquidated retirement gratuities granted, which will be charged off to expense in proper proportions year by year until finally extinguished.

**Reserves and Current Surplus.**—A condensed statement of the current appropriated and unappropriated surplus of the Government together with the reserves, arranged according to classes, is presented on page 16. This statement shows the current surplus and reserve balances at the beginning of the year, and in a general way, all accruals, withdrawals and adjustments affecting the Government's financial status during the year, concluding by showing the Government's net worth at the end of the year from the standpoint of surplus and reserves as summarized in the balance sheet.

**Fixed Property.**—The fixed property of the Government, consisting of real estate, public works and equipment, as set forth by classes in the Central Government balance sheet, has been acquired to a considerable extent from revenue as well as from the proceeds of public works bond issues. All fixed property otherwise acquired in this connection was brought into account on the basis of an appraised valuation thereof. The fixed property acquired by purchase and construction is carried in the balance sheet at cost. A systematic record of these assets is maintained by the various Government entities having immediate supervision thereof. The item of accrued depreciation shown in the balance sheet appertains to the accounts of certain commercial and industrial entities such as the Bureau of Public Works and the Bureau of Printing. During the fiscal year under review current expenditures aggregating ₪4,847,778.09, representing direct outlays on account of purchase and construction of public works and equipment, were made as shown in the consolidated budget statement on page 15. In addition to the amount above indicated of fixed property acquired during the year, the net value of the property brought into account during the same period on account of redemption of loan debt invested in fixed property and inventory adjustments amounted to ₪396,972.15 as may be seen in the statement of reserves on page 16.

**The Operation Statement.**—The consolidated operation statement as presented in connection with this report is in effect the profit and loss statement of the Government and accordingly embodies and comprehends all transactions based on income and expense of every description, including adjustments, that contribute to enhance or diminish the surplus of the Central Government as a whole, showing according to prescribed classifications and in comparison with the preceding year the sources from which such income was derived, the cost of acquiring same and the amount thereof consumed or expended in the economic operation or conduct of the public welfare service. This statement has been prepared for the purpose of primarily exhibiting *net* rather than gross operation statistics, the items of special significance shown therein being listed under capital expense. Exclusive of the contribution to local governments these items reflect the net cost of public welfare service during the year segregated according to governmental functional requirements.

The ratio, in comparison with that for the preceding year, which each of these items bears to the total capital expense is as follows:

	Fiscal year 1919.	Fiscal year 1918.
	Per cent.	Per cent.
Legislation.....	2.40	3.16
Adjudication.....	2.96	3.17
Executive direction and control.....	3.76	3.39
National defense.....	5.79	8.19
Law and order.....	9.99	11.56
Public health.....	7.48	8.29
Protection against forces majeures.....	.46	.51
Regulation of public utilities.....	.08	.12
Other protective service.....	.33	.30
Public education.....	13.11	13.38
Public corrections.....	1.66	1.95
Public charities.....	.99	.46
Conservation of natural resources.....	1.00	1.03
Development of commerce.....	5.38	5.16
Development of agriculture.....	3.83	5.38
Philippine publicity.....	1.39	.04
Development of industrial arts and sciences.....	.57	.44
Other economic development.....	8.17	1.66
Aid to local governments.....	30.93	31.74
Other social improvement.....	.02	.07
	<u>100.00</u>	<u>100.00</u>

**Aid to Local Governments.**—The item of aid to local governments as shown in the consolidated operation statement reached the rather significant sum of ₱14,139,762.43 during the fiscal year 1919. This is the greatest amount from the standpoint of cash so far contributed by the Central Government to its political sub-divisions in any one year and clearly indicates an increasing tendency on the part of provinces and municipalities to depend to a considerable extent on Insular Government resources for their financial support and assistance. The total contribution in this connection as above shown is further sub-divided on page 21 in order to show the various subordinate branches of the Central Government by which said aid was furnished in the form of cash, services and fixed property to provinces, cities and municipalities during the year. These contributions are made in conformity with the long established practice of the Central Government to assist all provinces and municipalities in the construction and maintenance of public highways and for the purpose of enabling them to accomplish various other necessary public improvements in bringing about the economic development of their affairs; to extend financial assistance to municipalities requiring aid for primary school purposes and to provide certain provinces and municipalities with necessary funds to meet recurring deficiencies occasioned principally by reason of the fact that local revenues are found to be inadequate to meet essential requirements of government. From the following comparative statement it will be seen how the aid furnished by the Central Government to provinces and municipalities was distributed during the fiscal years 1918 and 1919:

	Fiscal Year 1919.	Fiscal Year 1918.	Increase (+) Decrease (—).
<b>General contributions to all provinces and municipalities:</b>			
For construction and maintenance of public works.....	₱5,897,937.45	₱5,042,622.93	+ ₱855,314.52
For educational and other purposes.....	6,012,000.95	3,207,191.08	+2,804,809.87
<b>Total general contributions.....</b>	<b>11,909,938.40</b>	<b>8,249,814.01</b>	<b>+3,660,124.39</b>
<b>Specific revenue deficiency contributions:</b>			
To the city of Manila.....	936,571.19	862,987.99	+ 73,583.20
To the city of Baguio.....	174,892.84	134,411.71	+ 40,481.13
To the Department of Mindanao and Sulu.....	850,860.00	719,742.00	+ 131,118.00
To the Mountain Province.....	112,500.00	54,000.00	+ 58,500.00
To the Province of Mindoro.....	45,000.00	45,000.00	0.00
To the Province of Palawan.....	45,000.00	34,000.00	+ 11,000.00
To the Province of Nueva Vizcaya.....	50,000.00	35,500.00	+ 14,500.00
To the Province of Batanes.....	15,000.00	15,000.00	0.00
	<b>2,229,824.03</b>	<b>1,900,641.70</b>	<b>+ 329,182.33</b>
	<b>14,139,762.43</b>	<b>10,150,455.71</b>	<b>+3,989,306.72</b>

While the practice established by the Central Government in extending aid to provinces and municipalities throughout the Islands will in all probability continue indefinitely, particularly as regards those provinces and other political subordinate entities which to a great extent are inhabited by Mohammedans and other non-Christian people, it would seem that in the ordinary course of governmental progress all other provinces and municipalities that continue to receive financial aid from the same source should gradually become less dependent upon the Central Government to which they look for aid for the purpose of financing their various functional activities. Such provinces and municipalities, in view of the considerable insular aid contributed, direct and otherwise, show as a result substantial signs of economic and industrial improvement, and with a view of accomplishing financial independence strive to develop their own resources and finance their own activities. Some of the principal factors on which the continued financial dependence of provinces and municipalities is based are briefly stated as follows: (a) Inequitable distribution of the proceeds of licenses and business tax; (b) under-assessment of real property, coupled with low tax rate; (c) real property exemptions; and (d) organization of certain municipalities and other units having neither sufficient population nor wealth to justify their existence as separate entities.

The statistical tables published on pages 216 and 217 of this report show details with reference to taxation and exemption of real property.

**Operation Income and Expense.**—The operation income and expense of the Central Government for the fiscal year 1919, compared with the fiscal year 1918, arranged to indicate net cost of operation, are detailed and shown in the statement of commercial and industrial activities and the statement of



functional activities, which have been compiled to exhibit gross and net results according to bureaus, offices and funds. These statements are published on pages 18 to 21 of this report and are intended to support the general items embodied in the consolidated operation statement under "capital expense," including the item of cost of revenue collection and the summarized results of the operation activities of commercial and industrial units.

**The Budget Statement.**—The consolidated budget statement presented on page 15 of this report is a comprehensive compilation of statistics designed to clearly set forth, according to proper classification, the gross accruals to and withdrawals from the current surplus during the fiscal year 1919 compared with those pertaining to the fiscal year 1918. Briefly, this statement shows the purposes for which funds were required and accordingly expended; the amounts necessary to meet such requirements, and the sources from which the funds were derived. The transactions summarized therein reflect the financial activities of the Government from the standpoint of receipts and expenditures in so far as they affect appropriated and unappropriated surplus or, in other words, the current surplus of the Government. It will be understood that the "budget charges" represent the *gross* withdrawals or expenditures during the year from duly authorized legislative appropriations and were made strictly in conformity with the various requirements and purposes cited in the appropriation acts affected. In view of the fact that the budget statement is the connecting link between appropriations and the current surplus of the Central Government it should prove of particular interest to the law makers.

As already has been shown the current surplus of the Government decreased by ₱7,055,666.18 during the fiscal year 1919, being the excess of expenditures over receipts. A brief perusal of the more important items set forth in the consolidated budget statement will readily disclose just how this unusual decrease in the current surplus was brought about during the year. The amount thereof as compared with the increase of ₱11,194,061.50 for 1918, shows a loss of ₱18,249,727.68 for 1919, as explained in the following tabulated statement:

Increase in revenue from taxation.....	₱670,739.54
Increase in incidental revenue.....	701,553.84
Increase in prior year adjustments.....	258,945.60
Increase in sales of agricultural bank loans.....	378,249.62
Increase in net revenue of commercial and industrial units.....	6,510,607.11
	<u>8,519,895.71</u>
 Deduct—	
Net increase in general expenses.....	₱9,844,397.36
Increase in contributions to local governments.....	4,115,580.94
Increase in public work outlays.....	1,809,672.21
Increase in outlays for equipment.....	334,024.84
Increase in corporate investments.....	10,592,798.27
Increase in extraordinary charges.....	20,110.61
Increase in debt service.....	29,351.98
Decrease in sales of fixed assets.....	20,662.65
Net increase in advances to railway companies.....	3,024.53
	<u>26,769,623.39</u>
	<u>(18,249,727.68)</u>

**Appropriation Statement.**—All of the appropriations in force during the year under review are shown in detail in the appropriation schedule beginning on page 23 and as will be seen by reference thereto, are arranged according to the bureaus and offices exercising administrative control over same. The title of each appropriation account recorded therein briefly indicates the purpose for which funds were made available. This schedule has been otherwise prepared to show the status of each appropriation account at the beginning and close of the fiscal period, the activities during the year in the form of new appropriations sub-divided according to classes; reversions, and gross expenditures. In this connection it will be noted that the gross expenditures here shown are subclassified in the consolidated appropriation statement on page 22 to meet prescribed statistical requirements and in accordance with the provisions of the various appropriation acts.

**Operation Statement of Bureaus, Offices and Funds.**—The consolidated and general statements of the Central Government published in this report have been compiled from and are supported by the detailed financial and statistical data contained in the various operation statements of bureaus, offices and funds herein presented on pages 34 to 180. These statements have been prepared particularly with a view to clearly and concisely exhibiting in detail the financial activities and condition of affairs of each of the aforementioned subordinate entities of the Central Government for the fiscal year 1919.

## CONSOLIDATED BALANCE SHEET, DECEMBER 31,

Reference page.	Assets.	December 31, 1919.	December 31, 1918.	Increase (+) Decrease (-).
120	Public domain.....	P1.00	P1.00	P0.00
12, 172	Fixed property.....	81,901,413.06	76,721,662.82	+ 5,179,750.24
	Land.....	20,592,297.31	20,249,851.15	+ 342,446.16
	Buildings and improvements.....	16,922,196.12	15,106,420.30	+ 1,815,775.82
	Docks and wharves.....	9,091,922.41	8,426,225.51	+ 665,696.90
	Lighthouses and beacons.....	3,500,955.04	3,429,713.74	+ 71,241.30
	Telegraph, telephone and cable lines.....	1,932,939.81	1,776,106.89	+ 156,832.92
	Irrigation systems.....	3,252,979.82	3,168,052.89	+ 84,926.93
	Watersupply systems.....	629,899.23	629,899.23	0.00
	Artesian wells.....	1,000,262.75	780,065.07	+ 220,197.68
	Harbor and waterway improvements.....	8,920,696.27	8,263,600.26	+ 657,096.01
	Highways and bridges.....	1,747,632.10	1,685,812.15	+ 61,819.95
	Parks and monuments.....	142,318.56	142,318.56	0.00
	Watercraft and appurtenances.....	3,392,455.45	3,298,182.04	+ 94,273.41
	Motor vehicles and accessories.....	1,247,730.50	1,098,724.02	+ 149,006.48
	Other land transportation equipment.....	241,012.16	245,966.86	- 4,954.70
	Industrial machinery and implements.....	3,210,010.06	3,042,854.63	+ 167,155.43
	Hand tools.....	260,592.43	243,565.45	+ 17,026.98
	Furniture and office equipment.....	4,633,506.57	4,210,027.77	+ 423,478.80
	Industrial and scientific exhibits.....	161,855.64	173,137.85	- 11,282.21
	Ordnance.....	547,731.47	558,255.85	- 10,524.38
	Technical and scientific equipment.....	1,123,530.68	953,659.50	+ 169,871.18
	Fire protection equipment.....	65,303.87	59,090.65	+ 6,213.22
	Telegraph, telephone and cable equipment.....	163,333.64	161,665.91	+ 1,667.73
	Other equipment.....	736,344.26	609,264.63	+ 127,079.63
	Accrued depreciation.....	(1,616,093.09)	(1,590,798.09)	- 25,295.00
8	Permanent investments.....	42,535,477.45	29,916,167.36	+ 12,619,310.09
90	Philippine National Bank stock.....	6,767,680.00	5,171,720.00	+ 1,595,960.00
90	Manila Railroad Company stock.....	8,000,000.00	8,000,000.00	0.00
90	Capital stock of the National Coal Company.....	2,980,900.00	1,071,000.00	+ 1,909,900.00
90	Long term loan to Manila Railroad Company.....	11,127,000.00	1,000,000.00	+ 10,127,000.00
90	Manila Railroad Company advances.....	716,637.19	716,637.19	0.00
90	Philippine Railway Company advances.....	5,657,063.61	5,260,321.14	+ 396,742.47
90	Unconverted agricultural bank loans.....	288,402.33	616,911.64	- 328,509.31
159	Friar Lands real estate.....	6,607,211.14	7,512,171.29	- 904,960.15
157	San Lazaro real estate.....	390,583.18	567,406.10	- 176,822.92
90	Sinking fund assets.....	8,981,691.89	8,065,450.18	+ 916,241.71
	Accrued interest.....	73,431.84	76,381.87	- 2,950.03
	Investments and securities.....	8,340,601.54	7,827,105.00	+ 513,496.54
	Cash.....	567,658.51	161,963.31	+ 405,695.20
90	Redemption fund assets.....	132,217,029.12	112,549,208.73	+ 19,667,820.39
	Accrued interest.....	380,409.63	417,736.42	- 37,326.79
	Accounts receivable.....	151.55	164.30	- 12.75
	Investments and securities.....	2,566,520.00	10,261,526.00	- 7,695,006.00
	Bullion at U. S. mint and in transit.....	0.00	778,113.96	- 778,113.96
	Cash.....	129,269,947.94	101,091,668.05	+ 28,178,279.89
175	Fiduciary assets.....	6,587,135.12	1,547,457.57	+ 5,039,677.55
	Accrued interest.....	6,003.00	6,348.72	- 345.72
	Accounts receivable.....	67,986.27	0.00	+ 67,986.27
	Investments and securities.....	314,618.00	294,618.00	+ 20,000.00
	United States Liberty Loan Bonds.....	* 5,334,200.00	130,700.00	+ 5,203,500.00
	Cash.....	864,327.85	1,115,790.85	- 251,463.00
176	Depository assets.....	11,025,307.15	59,065,641.01	- 48,040,333.86
	Accrued interest.....	111,163.72	84,555.95	+ 26,607.77
	Investments and securities.....	7,882,183.15	6,754,753.09	+ 1,127,430.06
	Cash.....	3,031,960.28	52,226,331.97	- 49,194,371.69
	Current assets.....	62,359,300.34	53,385,549.91	+ 8,973,750.43
	Materials and supplies.....	5,471,800.03	3,312,422.74	+ 2,159,377.29
	Work in process.....	539,974.88	547,794.41	- 7,819.53
	Sales stock.....	6,574,199.73	4,072,589.19	+ 2,501,610.54
	Accrued interest.....	144,521.78	167,837.28	- 23,315.50
	Accounts receivable.....	30,031,840.42	14,178,133.77	+ 15,853,706.65
	Investments and securities.....	2,127,139.81	962,763.36	+ 1,164,376.45
	Cash.....	17,469,823.69	30,144,009.16	- 12,674,185.47
	Deferred charges.....	100,196.53	149,498.49	- 49,301.96
9	Deferred retirement gratuities under Act 2589.....	953,640.52	1,172,755.16	- 219,114.64
	Total assets.....	346,661,192.18	342,573,392.23	+ 4,087,799.95

\* Par \$2,667,100.

1919, COMPARED WITH DECEMBER 31, 1918.

Reference page.	Liabilities and surplus.	December 31, 1919.	December 31, 1918.	Increase (+) Decrease (-).
177	<b>Bonded debt.</b>	<b>₱32,000,000.00</b>	<b>₱32,000,000.00</b>	<b>₱0.00</b>
	Friar Lands $\frac{10}{100}$ year 4 per cent gold bonds.	14,000,000.00	14,000,000.00	0.00
	Public works $\frac{10}{100}$ year 4 per cent gold bonds.	10,000,000.00	10,000,000.00	0.00
	Railroad purchase $\frac{10}{100}$ year 4 per cent gold bonds.	8,000,000.00	8,000,000.00	0.00
177	<b>Unfunded debt.</b>	<b>625,000.00</b>	<b>690,000.00</b>	<b>- 65,000.00</b>
90	<b>Coinage and currency obligations.</b>	<b>132,217,029.12</b>	<b>112,549,208.73</b>	<b>+ 19,667,820.39</b>
	Reserve for coinage parity obligations.	11,080,706.12	15,534,912.73	- 4,454,206.61
	Reserve for redemption of Treasury certificates.	100,536,323.00	97,014,296.00	+ 3,522,027.00
	Certificate of indebtedness.	20,000,000.00	0.00	+ 20,000,000.00
	Interest accrued payable.	600,000.00	0.00	+ 600,000.00
175	<b>Public and private trusts.</b>	<b>6,587,135.12</b>	<b>1,547,457.57</b>	<b>+ 5,039,677.55</b>
	Pension funds.	353,287.53	344,117.30	+ 9,170.23
	Civil service trust funds.	82,943.39	121,804.24	- 38,860.85
	Creditor's unclaimed balances.	39,415.73	24,873.44	+ 14,542.29
	Interest on sewer and waterworks bonds.	731,841.67	401,841.67	+ 330,000.00
	United States Shipping Board.	20,171.81	41,049.42	- 20,877.61
	Cargoes, German ships.	8,929.72	174,206.99	- 165,277.27
	United States Liberty Loan Bonds.	5,334,200.00	130,700.00	+ 5,203,500.00
	Other fiduciary obligations.	16,345.27	308,864.51	- 292,519.24
176	<b>Depository creditors.</b>	<b>11,025,307.15</b>	<b>59,065,641.01</b>	<b>- 48,040,333.86</b>
	Treasury depositors—			
	Philippine National Bank.	1,000,000.00	38,152,787.18	- 37,152,787.18
	United States Army—Account-current.	3,407,557.26	5,060,423.76	- 1,652,866.50
	United States Navy—Account-current.	2,462,473.08	2,142,981.29	+ 319,491.79
	Treasurer of the United States.	(3,701,430.60)	5,277,031.56	- 8,978,462.16
	Other Treasury depositors.	558,805.90	419,353.68	+ 139,452.22
	Postal savings bank depositors.	6,208,098.85	4,983,207.60	+ 1,224,891.25
	City of Manila open account.	(2,712,580.97)	(2,712,584.94)	- 2,239,996.03
	Money orders payable.	1,323,656.20	1,271,948.86	+ 51,707.34
	City of Cebu account current.	36,464.17	31,061.67	+ 5,402.50
	Southern lines bond sinking fund.	8,936.00	4,488.00	+ 4,488.00
	Sewer and waterworks bond sinking fund.	2,431,583.84	2,194,982.35	+ 236,601.49
	Santa Cruz, Laguna, waterworks bond sinking fund.	1,743.42	0.00	+ 1,743.42
	<b>Current liabilities.</b>	<b>33,860,067.86</b>	<b>17,885,842.24</b>	<b>+ 15,974,225.62</b>
	Accrued leave payable.	1,892,140.35	1,653,395.59	+ 238,744.76
177	Interest accrued on public debt.	2,757,854.00	1,477,964.25	+ 1,279,889.75
177	Unpaid interest on railroad bonds.	1,282,760.00	890,160.00	+ 392,600.00
	Accounts payable.	14,228,779.35	7,420,860.27	+ 6,807,919.08
174	Warrants payable.	13,698,534.16	6,443,462.13	+ 7,255,072.03
	<b>Deferred credits.</b>	<b>56,350.66</b>	<b>50,461.63</b>	<b>+ 5,889.03</b>
	<b>Retirement gratuities accrued under Act 2589.</b>	<b>953,640.52</b>	<b>1,172,755.16</b>	<b>- 219,114.64</b>
	<b>Total liabilities.</b>	<b>217,324,530.43</b>	<b>224,961,366.34</b>	<b>- 7,636,835.91</b>
16	<b>Reserves.</b>	<b>100,793,583.40</b>	<b>82,013,281.36</b>	<b>+ 18,780,302.04</b>
	Surplus invested in fixed property.	57,276,414.06	52,031,663.82	+ 5,244,750.24
	Surplus invested in other permanent assets.	34,535,477.45	21,916,167.36	+ 12,619,310.09
	Surplus invested in friar lands bond sinking fund.	5,400,852.88	4,947,780.98	+ 453,071.90
	Surplus invested in public works bond sinking fund.	3,098,061.32	2,801,384.13	+ 296,677.19
	Surplus invested in Manila Railroad purchase bond sinking fund.	482,777.69	316,285.07	+ 166,492.62
15	<b>Current surplus.</b>	<b>28,543,078.35</b>	<b>35,598,744.53</b>	<b>- 7,055,666.18</b>
	Appropriated.	18,078,146.21	10,766,029.55	+ 7,312,116.66
	Unappropriated.	10,464,932.14	24,832,714.98	- 14,367,782.84
14	<b>Total surplus.</b>	<b>129,336,661.75</b>	<b>117,612,025.89</b>	<b>+ 11,724,635.86</b>
	<b>Total liabilities and surplus.</b>	<b>346,661,192.18</b>	<b>342,573,392.23</b>	<b>+ 4,087,799.95</b>

## CONSOLIDATED OPERATION STATEMENT.

Reference page.	Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
	<b>Revenue.</b>	<b>₱73,801,786.76</b>	<b>₱63,652,834.04</b>	<b>+ ₱10,148,952.72</b>
15	Revenue from taxation.....	45,229,969.10	44,559,229.56	+ 670,739.54
15	Incidental revenue.....	3,706,882.42	3,163,181.53	+ 543,700.89
18	Operating income from commercial and industrial units....	24,105,230.75	15,372,531.91	+ 8,732,698.84
18	Other income of operating units.....	106,462.01	62,301.51	+ 44,160.50
	Dividends on bank stock.....	653,242.48	495,589.53	+ 157,652.95
	<b>Cost of Revenue.</b>	<b>15,293,491.13</b>	<b>12,932,138.16</b>	<b>+ 2,361,352.97</b>
19	Expense of revenue collection.....	1,167,761.27	1,058,244.33	+ 109,516.94
18	Operating expense of commercial and industrial units....	14,125,729.86	11,873,893.83	+ 2,251,836.03
	<b>Net Revenue.</b>	<b>58,508,295.63</b>	<b>50,720,695.88</b>	<b>+ 7,787,599.75</b>
	Add—			
	Profits from sales of fixed property.....	9,679.24	4,908.21	+ 4,771.03
	Deduct—			
	Interest on bonded and loan debt.....	1,295,276.00	1,297,226.00	- 1,950.00
	Retirement gratuities, Act 2589.....	806,014.27	785,903.66	+ 20,110.61
	<b>Increment for the year.</b>	<b>56,416,684.60</b>	<b>48,642,474.43</b>	<b>+ 7,774,210.17</b>
	Add—			
13	Surplus brought forward from prior year.....	117,612,025.89	100,950,829.45	+ 16,661,196.44
17	Credit adjustments—prior year.....	332,944.13	79,340.20	+ 253,603.93
17	Inventory adjustments—fixed property.....	684,621.35	0.00	+ 684,621.35
	Deduct—			
17	Debit adjustments—prior year charges.....	199.99	5,541.66	- 5,341.67
	Inventory adjustments—fixed property.....	0.00	75,054.48	- 75,054.48
	<b>Accrued Capital.</b>	<b>175,046,075.98</b>	<b>149,592,047.94</b>	<b>+ 25,454,028.04</b>
	<b>Capital Expense:</b>			
	<b>General Administration.</b>	<b>4,164,865.11</b>	<b>3,113,369.98</b>	<b>+ 1,051,495.13</b>
19	Legislation.....	1,094,974.93	1,012,205.66	+ 82,769.27
19	Executive direction and control.....	1,717,143.73	1,085,632.65	+ 631,511.08
19	Adjudication.....	1,352,746.45	1,015,531.67	+ 337,214.78
	<b>Protective Service.</b>	<b>11,025,031.83</b>	<b>9,215,370.59</b>	<b>+ 1,809,661.24</b>
19	National defense.....	2,647,456.85	2,624,108.36	+ 23,348.49
19	Law and order.....	4,564,233.74	3,676,414.24	+ 887,819.50
19	Public health.....	3,417,671.60	2,617,052.11	+ 800,619.49
19	Protection against forces majeures.....	208,291.40	163,326.90	+ 44,964.50
19	Regulation of public utilities.....	36,874.92	37,761.59	- 886.67
20	Other protective service.....	150,503.32	96,707.39	+ 53,795.93
	<b>Social Improvement.</b>	<b>7,213,314.21</b>	<b>5,070,822.45</b>	<b>+ 2,142,491.76</b>
20	Public education.....	5,995,552.89	4,279,470.84	+ 1,716,082.05
20	Public corrections.....	754,479.63	624,161.99	+ 130,317.64
20	Public charities.....	452,699.04	145,919.68	+ 306,779.36
20	Other social improvement.....	10,582.65	21,269.94	- 10,687.29
	<b>Economic Development.</b>	<b>9,166,440.65</b>	<b>4,430,003.32</b>	<b>+ 4,736,437.33</b>
20	Conservation of natural resources.....	457,400.69	328,321.96	+ 129,078.73
20	Development of commerce.....	2,461,377.17	1,703,837.62	+ 757,539.55
20	Development of agriculture.....	1,751,878.19	1,714,518.27	+ 37,359.92
21	Philippine publicity.....	500,361.12	12,003.88	+ 488,357.24
21	Development of industrial arts and sciences.....	262,480.86	139,212.58	+ 123,268.28
21	Other economic development.....	3,732,942.62	532,109.01	+ 3,200,833.61
	<b>Aid to Local Governments.</b>	<b>14,139,762.43</b>	<b>10,150,455.71</b>	<b>+ 3,989,306.72</b>
	Cash contributions.....	13,917,329.00	9,839,161.78	+ 4,078,167.22
	Gratuitous services.....	192,299.43	154,885.71	+ 37,413.72
	Property transferred without cost.....	30,134.00	156,408.22	- 126,274.22
	<b>Total Capital Expense.</b>	<b>45,709,414.23</b>	<b>31,980,022.05</b>	<b>+ 13,729,392.18</b>
13	<b>Surplus Carried Forward (see balance sheet)</b> .....	<b>129,336,661.75</b>	<b>117,612,025.89</b>	<b>+ 11,724,635.86</b>

## CONSOLIDATED BUDGET STATEMENT, FISCAL YEAR 1919 COMPARED WITH FISCAL YEAR 1918.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Budget Credits:</b>			
Revenue from Taxation.....	₱45,229,969.10	₱44,559,229.56	+ ₱670,739.54
Import duties.....	10,975,079.57	13,479,736.56	+ 2,504,656.99
Excise tax.....	14,179,448.05	13,191,923.35	+ 987,524.70
Licenses and business tax.....	17,010,920.10	15,743,982.63	+ 1,266,937.47
Wharfage tax.....	1,090,972.71	1,305,477.59	- 214,504.88
Franchise tax.....	195,253.16	164,340.10	+ 30,913.06
Documentary tax.....	856,681.76	847,067.52	+ 9,614.24
Income tax.....	3,405,683.30	2,550,149.20	+ 855,534.10
Immigration tax.....	232,864.00	207,752.00	+ 25,112.00
Tonnage dues.....	176,115.15	157,756.42	+ 18,358.73
Inheritance tax.....	271,034.85	75,127.74	+ 195,907.11
Apportionment of internal revenue to local governments.....	(3,164,083.55)	(3,164,083.55)	0.00
<b>Incidental Revenue.....</b>	<b>3,706,882.42</b>	<b>3,163,181.53</b>	<b>+ 543,700.89</b>
Revenue from public forests.....	741,661.00	588,984.98	+ 152,676.02
United States internal revenue.....	2,405,157.80	1,919,753.11	+ 485,404.69
Fines and forfeitures.....	499,677.58	546,224.85	- 46,547.27
Sales and rentals of public domain.....	43,181.18	103,423.13	- 60,241.95
Other.....	17,204.86	4,795.46	+ 12,409.40
<b>Earnings and Other Credits.....</b>	<b>30,417,127.55</b>	<b>20,888,353.84</b>	<b>+ 9,528,773.71</b>
Operating income of commercial and industrial units.....	24,105,230.75	15,372,531.91	+ 8,732,698.84
Other income of operating units.....	106,462.01	62,301.51	+ 44,160.50
Dividends on bank stock.....	653,242.48	495,589.53	+ 157,652.95
Income incidental to functional activities.....	3,558,837.14	3,319,138.16	+ 239,698.98
Sales of fixed property.....	82,004.95	113,494.89	- 31,489.94
Sales of Friar Lands real estate.....	904,960.15	856,656.26	+ 48,303.89
Sales of San Lazaro real estate.....	176,822.92	214,299.52	- 37,476.60
Sales of mortgaged property and collection of agricultural bank loans.....	542,389.62	164,140.00	+ 378,249.62
Interest repayment, railway companies.....	287,177.53	290,202.06	- 3,024.53
<b>Credit adjustments—prior year.....</b>	<b>332,944.13</b>	<b>79,340.20</b>	<b>+ 253,603.93</b>
Accounts payable adjustments.....	277,691.83	46,277.13	+ 231,414.70
Inventory adjustments (sales stock).....	51,884.66	27,629.29	+ 24,255.37
Expired money orders (Sec. 1973, Adm. Code).....	3,367.64	5,433.78	- 2,066.14
<b>Total Budget Credits.....</b>	<b>79,686,923.20</b>	<b>68,690,105.13</b>	<b>+ 10,996,818.07</b>
<b>Budget Charges:</b>			
Revenue Service.....	15,561,797.78	13,054,558.21	+ 2,507,239.57
Expense of revenue collection.....	1,516,514.14	1,275,526.80	+ 240,987.34
Operating expense of commercial and industrial units.....	14,045,283.64	11,779,031.41	+ 2,266,252.23
Debt Service.....	2,276,517.71	2,247,165.73	+ 29,351.98
Interest on public debt.....	1,295,276.00	1,297,226.00	- 1,950.00
Payments to sinking funds.....	916,241.71	884,939.73	+ 31,301.98
Repayment of loans.....	65,000.00	65,000.00	0.00
General Welfare Service.....	48,719,621.23	34,760,931.29	+ 13,958,689.94
Legislation.....	1,090,609.73	1,010,659.82	+ 79,949.91
Executive direction and control.....	1,841,692.75	1,098,269.98	+ 743,422.77
Adjudication.....	1,849,726.38	1,529,840.46	+ 319,885.92
National defense.....	2,648,669.66	2,624,108.36	+ 24,561.30
Law and order.....	4,523,874.09	3,639,083.82	+ 884,790.27
Public health.....	3,807,347.06	2,835,171.30	+ 972,175.76
Protection against forces majeures.....	208,039.45	162,980.47	+ 45,058.98
Regulation of public utilities.....	36,861.55	37,674.84	- 813.29
Other protective service.....	150,503.32	96,707.39	+ 53,795.93
Public education.....	6,157,531.78	4,406,860.50	+ 1,750,671.28
Public corrections.....	1,025,259.83	909,283.72	+ 115,976.11
Public charities.....	452,699.99	145,980.98	+ 306,719.01
Other social improvement.....	25,565.98	32,127.59	- 6,561.61
Conservation of natural resources.....	459,363.73	329,205.20	+ 130,158.53
Development of commerce.....	2,773,012.91	2,296,069.71	+ 476,943.20
Development of agriculture.....	2,945,871.27	2,782,143.04	+ 163,728.23
Philippine publicity.....	500,361.12	12,005.88	+ 488,355.24
Development of industrial arts and sciences.....	339,287.60	187,906.36	+ 151,381.24
Other economic development.....	3,773,714.60	630,804.38	+ 3,142,910.22
Aid to local governments.....	14,109,628.43	9,994,047.49	+ 4,115,580.94
<b>Outlays and investments.....</b>	<b>19,378,438.40</b>	<b>6,641,943.08</b>	<b>+ 12,736,495.32</b>
Purchase and construction of public works.....	3,507,986.26	1,698,314.05	+ 1,809,672.21
Purchase and construction of equipment.....	1,339,791.83	1,005,766.99	+ 334,024.84
Corporate investments.....	13,846,740.31	3,253,942.04	+ 10,592,798.27
Advances to railway companies under guaranty contracts.....	683,920.00	683,920.00	0.00
<b>Extraordinary charges.....</b>	<b>806,014.27</b>	<b>785,903.66</b>	<b>+ 20,110.61</b>
Retirement gratuities, Act 2589.....	806,014.27	785,903.66	+ 20,110.61
<b>Debit adjustments—prior year.....</b>	<b>199.99</b>	<b>5,541.66</b>	<b>- 5,341.67</b>
Accounts receivable written off.....	199.99	5,541.66	- 5,341.67
<b>Total Budget Charges.....</b>	<b>86,742,589.38</b>	<b>57,496,043.63</b>	<b>+ 29,246,545.75</b>
<b>Increase or decrease in Current Surplus for the year.....</b>	<b>(7,055,666.18)</b>	<b>11,194,061.50</b>	<b>- 18,249,727.68</b>
Add—Current surplus at the beginning of the year.....	35,598,744.53	24,404,683.03	+ 11,194,061.50
<b>Current Surplus at the end of the year (see balance sheet).....</b>	<b>28,543,078.35</b>	<b>35,598,744.53</b>	<b>- 7,055,666.18</b>

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## STATEMENT OF CURRENT SURPLUS AND RESERVES FOR 1919.

	Current Surplus, appropriated and un- appropriated.	Reserves and Surplus Invested					Total.
		In Pub. Works Bd. Skg. Fund.	In Friar Lands Bd. Skg. Fund.	In Manila R. R. Pur. Bd. Skg. Fund.	In long term assets.	In fixed property.	
<b>ACCRUALS:</b>							
<b>Current receipts—</b>							
Revenue from taxation.....	₱45,229,969.10	₱0.00	₱0.00	₱0.00	₱0.00	₱0.00	₱45,229,969.10
Incidental revenue.....	3,706,882.42	0.00	0.00	0.00	0.00	0.00	3,706,882.42
Earnings and other credits.....	30,417,127.55	0.00	0.00	0.00	0.00	0.00	30,417,127.55
<b>Investments in fixed property—</b>							
Land.....	0.00	0.00	0.00	0.00	0.00	253,332.57	253,332.57
Buildings and improvements.....	0.00	0.00	0.00	0.00	0.00	1,649,392.22	1,649,392.22
Docks and wharves.....	0.00	0.00	0.00	0.00	0.00	355,765.56	355,765.56
Lighthouses and beacons.....	0.00	0.00	0.00	0.00	0.00	71,241.30	71,241.30
Telegraph, telephone and cable lines.....	0.00	0.00	0.00	0.00	0.00	154,530.96	154,530.96
Irrigation systems.....	0.00	0.00	0.00	0.00	0.00	84,926.93	84,926.93
Artesian wells.....	0.00	0.00	0.00	0.00	0.00	220,197.68	220,197.68
Harbor and waterway improve- ments.....	0.00	0.00	0.00	0.00	0.00	657,096.01	657,096.01
Highways, bridges and ferries.....	0.00	0.00	0.00	0.00	0.00	61,819.95	61,819.95
Motor vehicles and accessories.....	0.00	0.00	0.00	0.00	0.00	221,111.76	221,111.76
Other land transportation equip- ment.....	0.00	0.00	0.00	0.00	0.00	17,060.27	17,060.27
Watercraft and appurtenances.....	0.00	0.00	0.00	0.00	0.00	100,412.94	100,412.94
Industrial machinery and imple- ments.....	0.00	0.00	0.00	0.00	0.00	179,416.72	179,416.72
Hand tools.....	0.00	0.00	0.00	0.00	0.00	28,487.57	28,487.57
Furniture and office equipment.....	0.00	0.00	0.00	0.00	0.00	470,107.48	470,107.48
Industrial and scientific equipment.....	0.00	0.00	0.00	0.00	0.00	5,258.33	5,258.33
Ordnance.....	0.00	0.00	0.00	0.00	0.00	5,857.42	5,857.42
Fire protection equipment.....	0.00	0.00	0.00	0.00	0.00	9,450.83	9,450.83
Technical and scientific equipment.....	0.00	0.00	0.00	0.00	0.00	225,307.97	225,307.97
Telephone, telegraph and cable in- struments and apparatus.....	0.00	0.00	0.00	0.00	0.00	2,087.74	2,087.74
Other equipment.....	0.00	0.00	0.00	0.00	0.00	74,915.88	74,915.88
<b>Permanent investments—</b>							
Purchase of Philippine National Bank stock, Acts 2612 and 2747.....	0.00	0.00	0.00	0.00	1,595,960.00	0.00	1,595,960.00
Purchase of unconverted agricul- tural bank loans.....	0.00	0.00	0.00	0.00	213,880.31	0.00	213,880.31
Purchase of stock of the National Coal Co., Act 2705.....	0.00	0.00	0.00	0.00	1,909,900.00	0.00	1,909,900.00
Loans to Manila Railroad Com- pany, Acts 2699 and 2790.....	0.00	0.00	0.00	0.00	10,127,000.00	0.00	10,127,000.00
Advances to Philippine Railway Company.....	0.00	0.00	0.00	0.00	683,920.00	0.00	683,920.00
<b>Redemption and amortization of bond-     ed and loan debt—</b>							
Allotments accruing to sinking funds.....	0.00	130,289.75	206,253.48	153,679.06	0.00	0.00	490,222.29
Earnings accruing to sinking funds.....	0.00	166,387.44	246,818.42	12,813.56	0.00	0.00	426,019.42
Partial redemption of public loan debt.....	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00
<b>Total accruals.....</b>	<b>79,353,979.07</b>	<b>296,677.19</b>	<b>453,071.90</b>	<b>166,492.62</b>	<b>14,530,660.31</b>	<b>4,912,778.09</b>	<b>99,713,659.18</b>

**WITHDRAWALS:**

<b>Current expenditures—</b>					
Expense of revenue collection.....	1,516,514.14	0.00	0.00	0.00	1,516,514.14
Operating expense of commercial and industrial units.....	14,045,283.64	0.00	0.00	0.00	14,045,283.64
Debt service.....	2,276,517.71	0.00	0.00	0.00	2,276,517.71
General welfare service.....	48,719,621.23	0.00	0.00	0.00	48,719,621.23
Outlays and investments.....	19,378,438.40	0.00	0.00	0.00	19,378,438.40
Extraordinary charges (Retire- ment Gratuities).....	806,014.27	0.00	0.00	0.00	806,014.27
<b>Reserve withdrawals—</b>					
Partial liquidation of railway com- pany advances.....	0.00	0.00	0.00	287,177.53	287,177.53
Fixed property dropped by sale. Friar lands estates dropped by sale.....	0.00	0.00	0.00	542,389.62	614,715.33
San Lazaro estates dropped by sale. Fixed property transferred to local governments without cost.....	0.00	0.00	0.00	904,960.15	904,960.15
Depreciation accruals—fixed prop- erty.....	0.00	0.00	0.00	176,822.92	176,822.92
Total withdrawals.....	86,742,389.39	0.00	0.00	30,134.00	30,134.00
<b>Net accruals during the year.</b>					
Add—	(7,388,410.32)	296,677.19	0.00	250,189.49	250,189.49
Current surplus and reserves brought forward from prior year.....	35,598,744.53	2,801,384.13	0.00	352,649.20	89,006,388.81
Credit adjustments—prior year.....	332,944.13	0.00	0.00	4,560,128.89	10,707,270.37
Fixed property brought into ac- count.....	0.00	0.00	0.00	0.00	0.00
Deduct—	28,543,278.34	3,098,061.32	482,777.69	684,621.35	684,621.35
Debit adjustments—prior year.....	199.99	0.00	0.00	57,276,414.06	129,336,861.74
Current Surplus and Reserve Balances, December 31, 1919.....	28,543,078.35	3,098,061.32	5,400,852.88	34,535,477.45	57,276,414.06
					129,336,661.75



(Figures in parentheses indicate losses.)

Reference page.	Bureaus, offices and funds.	Fiscal year 1919.		Fiscal year 1918.		Net operating income.		Increase (+) Decrease (-).
		Income.	Expense.	Income.	Expense.	Fiscal year 1919.	Fiscal year 1918.	
116	Agriculture, Bureau of	\$5,042.85	\$0.00	\$1,824.27	\$0.00	\$5,042.85	\$1,824.27	+
162	American Colonies.....	13,782.87	22,239.60	4,247.38	3,939.78	(8,456.73)	(6,692.40)	-
164	Bohol Filipino Colonies.....	51.54	5,205.13	944.11	3,586.75	(5,153.59)	(2,642.64)	-
166	Cagayan Filipino Colonies.....	2,089.27	6,452.85	1,136.89	6,330.11	(4,363.58)	(5,193.22)	+
147	Commerce and Industry, Bureau of—							
149	Marine Railway and Repair Shop.....	1,198,961.23	1,116,330.96	1,184,389.29	1,105,986.96	82,630.27	78,402.33	+
149	Operation of Chartered Vessels.....	1,172,968.29	1,200,080.38	3,017,116.93	2,449,741.03	567,375.90	567,375.90	-
84	Customs, Bureau of—Arasire Division.....	384,246.03	379,788.93	370,002.15	278,948.95	4,457.10	27,053.20	-
83	Customs, Bureau of—Revenue Collection Service.....							
75	Education, Bureau of.....	847.28	0.00	0.00	0.00	847.28	0.00	+
160	Friar Lands Estates.....	87,255.37	0.00	61,311.53	0.00	87,255.37	61,311.53	+
78	Health, Bureau of.....	333,143.94	59,338.53	533,549.06	53,567.77	273,760.41	293,981.29	+
41	Inferior Courts.....	3,874.99	0.00	(5,004.17)	0.00	3,874.99	(5,004.17)	-
41	Internal Revenue, Bureau of.....	351.70	0.00	341.85	0.00	351.70	341.85	+
122	Lands, Bureau of.....	0.00	0.00	267.86	0.00	0.00	267.86	+
169	Mindanao and Sulu Filipino Colonies.....	3,037.90	0.00	(173.51)	0.00	3,037.90	(173.51)	+
64	Philippine Constabulary.....	19,544.05	27,084.60	15,634.29	23,298.56	(7,540.55)	(7,664.27)	+
53	Philippine Militia.....	163.68	0.00	86.14	0.00	163.68	86.14	+
134	Posts, Bureau of.....	(8.20)	0.00	8.20	0.00	(8.20)	8.20	+
138	Printing, Bureau of.....	2,960,685.22	2,575,783.27	2,535,252.76	1,816,288.34	384,871.95	718,964.42	-
101	Prisons, Bureau of.....	1,223,884.96	1,177,007.81	1,058,775.74	921,196.49	46,877.15	137,579.25	-
108	Prisons, Prison Division.....	2,226.56	0.00	813.61	0.00	2,226.56	813.61	+
111	Prisons, Industrial Division.....	558,480.58	438,678.95	491,448.36	434,462.24	119,801.63	56,986.12	+
130,	Public Works, Bureau of.....	5,837,550.95	5,818,916.61	3,512,782.31	3,450,594.61	18,634.34	62,187.70	+
130,		{ 3,699.88		2,825.73		3,669.88	2,825.73	+
158	San Lazaro Estate.....	98,256.40	6,076.41	112,302.62	3,808.76	92,179.99	108,493.86	+
142	Supply, Supply Division.....	1,035,061.28	468,729.14	874,736.18	377,665.39	566,332.14	69,261.35	+
140	Supply, Cold Storage Division.....	722,737.55	486,946.11	573,948.05	430,636.46	235,791.48	497,070.79	+
95	Treasury, Administrative Division.....	577,546.98	124,350.76	\$31,221.31	109,272.92	453,296.22	421,948.59	+
96	Treasury, Fidelity Insurance Fund.....	80,350.47	84,053.13	83,981.42	23,810.03	46,297.34	60,171.39	+
95	Treasury, Friar Lands Bond Sinking Fund.....	246,818.42	0.00	229,281.87	0.00	246,818.42	229,281.87	+
97	Treasury, Currency Reserve Fund.....	7,127,000.00	0.00	0.00	0.00	7,127,000.00	0.00	+
96	Treasury, Land Title Assurance Fund.....	24,683.78	0.00	26,729.04	12.48	24,683.78	26,716.56	-
96	Treasury, Manila Railroad Purchase Bond Sinking Fund.....	12,813.56	0.00	10,660.05	0.00	12,813.56	10,660.05	+
96	Treasury, Miscellaneous.....	90,229.04	0.00	66,581.36	0.00	90,229.04	66,581.36	+
96	Treasury, Property Insurance Fund.....	39,285.17	70,344.35	30,593.37	275,493.18	(31,059.18)	(244,893.81)	+
95	Treasury, Public Works Bond Sinking Fund.....	166,387.44	0.00	139,868.55	0.00	166,387.44	139,868.55	+
88	Tobacco Inspection Fund.....	178,601.69	108,277.34	211,343.12	98,253.02	70,324.35	113,090.10	-
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Total operating income and expense of commercial and industrial units		24,105,230.75	14,125,729.86	15,372,531.91	11,873,893.83	9,979,500.89	3,498,638.08	+
Total other income of operating units		106,462.01	0.00	62,301.51	0.00	106,462.01	62,301.51	+
Grand total.....		24,211,692.76	14,125,729.86	15,434,833.42	11,873,893.83	10,085,962.90	3,560,939.59	+
								+ 6,525,023.31

COMPARATIVE STATEMENT OF GROSS EXPENSES AND RECEIPTS SHOWING, BY BUREAUS AND OFFICES, THE FUNCTIONAL COST OF GOVERNMENT.

THE CENTRAL GOVERNMENT IN DETAIL.

19

Refer- ence page.	Items.	Fiscal year 1919		Fiscal year 1918		Fiscal year 1919.	Net cost. Fiscal year 1918.	Increase (+) Decrease (-).
		Expense.	Gross. Income.	Expense.	Gross. Income.			
	Revenue collection.....	₱1,531,651.60	₱363,890.33	₱1,282,734.77	₱224,490.44	₱1,167,761.27	₱1,058,244.33	+ ₱ 109,516.94
88	Bureau of Internal Revenue.....	772,678.29	103,138.38	614,199.47	102,512.47	669,589.91	511,687.00	+ 151,852.91
84	Bureau of Customs.....	718,911.59	260,751.95	648,849.48	121,977.97	458,159.64	526,871.51	+ 68,711.87
133	Bureau of Public Works.....	37,408.95	0.00	15,105.66	0.00	37,408.95	15,105.66	+ 22,303.29
45	The Executive.....	2,652.77	0.00	4,580.16	0.00	2,652.77	4,580.16	+ 1,927.39
	Legislation.....	1,095,189.33	214.40	1,012,414.01	208.35	1,094,974.93	1,012,205.66	+ 82,769.27
35	The Philippine Senate.....	409,270.75	179.75	406,795.49	86.10	409,091.00	406,709.39	+ 2,381.61
37	The House of Representatives.....	684,524.97	34.65	601,474.19	122.25	684,490.32	601,351.94	+ 83,138.38
133	Bureau of Public Works.....	1,301.73	0.00	3,990.42	0.00	1,301.73	3,990.42	+ 2,688.69
45	The Executive.....	91.88	0.00	153.91	0.00	91.88	153.91	+ 62.03
	Executive direction and control.....	1,846,206.06	129,062.33	1,101,689.08	16,056.43	1,717,143.73	1,085,632.65	+ 631,511.08
49	Bureau of Civil Service.....	100,562.86	4,103.48	71,929.75	876.02	96,459.38	71,053.73	+ 25,405.65
47	Bureau of Audits.....	380,755.57	6,736.35	304,838.33	4,549.36	374,019.22	300,289.17	+ 73,730.05
58	Executive Bureau.....	241,221.43	3,527.96	163,631.90	3,629.17	237,693.47	160,002.73	+ 77,690.74
44, 45	The Executive.....	505,158.42	7,512.99	460,562.03	7,001.88	497,645.43	453,560.15	+ 44,085.28
133	Bureau of Public Works.....	21,491.36	0.00	18,963.97	0.00	21,491.36	18,963.97	+ 2,527.39
55	General Purposes.....	46,011.97	0.00	39,464.20	0.00	46,011.97	39,464.20	+ 6,547.77
61	Bureau of Non-Christian Tribes.....	551,004.45	107,181.55	42,298.70	0.00	443,822.90	42,298.70	+ 401,524.20
	Adjudication.....	1,850,395.80	497,649.35	1,530,080.66	514,548.99	1,352,746.45	1,015,531.67	+ 337,214.78
39	The Supreme Court.....	262,489.66	31,599.49	237,501.27	28,660.00	230,890.17	208,841.27	+ 22,048.90
41	Inferior Courts.....	1,580,802.01	466,049.86	1,290,962.31	485,888.99	1,114,752.15	805,073.32	+ 309,678.83
133	Bureau of Public Works.....	7,104.13	0.00	1,617.08	0.00	7,104.13	1,617.08	+ 5,487.05
	National defense.....	2,648,669.66	1,212.81	2,624,108.36	0.00	2,647,456.85	2,624,108.36	+ 23,348.49
53	Philippine Militia.....	2,574,756.48	1,212.81	2,561,957.70	0.00	2,573,543.67	2,561,957.70	+ 11,585.97
	All other bureaus and funds.....	73,913.18	0.00	62,150.66	0.00	73,913.18	62,150.66	+ 11,762.52
	Law and order.....	4,573,150.58	8,916.84	3,686,426.86	10,012.62	4,564,233.74	3,676,414.24	+ 887,819.50
103	Bureau of Justice.....	163,806.78	551.15	122,600.18	3,520.85	163,255.63	119,079.33	+ 44,176.30
64	Philippine Constabulary.....	4,277,235.34	8,365.69	3,454,796.08	6,491.77	4,268,869.65	3,448,304.31	+ 820,565.34
84	Bureau of Customs.....	103,999.70	0.00	87,130.88	0.00	103,999.70	87,130.88	+ 16,868.82
133	Bureau of Public Works.....	26,179.40	0.00	18,226.86	0.00	26,179.40	18,226.86	+ 7,952.54
45	The Executive.....	1,929.36	0.00	3,672.86	0.00	1,929.36	3,672.86	+ 1,743.50
	Public health.....	3,841,227.85	423,556.25	2,865,603.35	248,551.24	3,417,671.60	2,617,052.11	+ 800,619.49
80	Bureau of Quarantine Service.....	137,848.28	447.38	125,812.45	552.53	137,400.90	125,259.92	+ 12,140.98
67	Philippine General Hospital.....	823,764.45	171,904.82	652,936.94	138,155.83	651,859.63	514,781.13	+ 137,078.50
126	Bureau of Science.....	84,587.61	119,000.12	134,180.64	78,076.04	(34,442.51)	76,104.60	+ 110,547.11
64	Philippine Constabulary.....	262,033.62	0.00	137,221.66	0.00	262,033.62	137,221.66	+ 124,811.96
78	Philippine Health Service.....	2,376,840.00	1,668,706.72	1,668,706.72	21,338.88	2,264,951.07	1,647,367.88	+ 617,583.19
133	Bureau of Public Works.....	60,973.31	0.00	79,703.87	0.00	60,973.31	79,703.87	+ 18,730.56
45	The Executive.....	45,789.91	19,331.00	47,041.05	10,428.00	26,258.91	36,613.05	+ 10,354.14
61	Bureau of Non-Christian Tribes.....	49,420.67	784.00	0.00	0.00	48,636.67	0.00	+ 48,636.67
	Protection against forces majeures.....	208,545.77	254.37	163,708.33	381.43	208,291.40	163,326.90	+ 44,964.50
128	Weather Bureau.....	208,493.87	254.37	163,629.80	381.43	208,239.50	163,248.37	+ 44,991.13
45	The Executive.....	51.90	0.00	78.53	0.00	51.90	78.53	+ 26.63
	Regulation of public utilities.....	36,901.55	26.63	37,824.60	63.01	36,874.92	37,761.59	+ 886.67
113	The Public Utility Commission.....	36,898.28	26.63	37,735.53	63.01	36,871.65	37,672.52	+ 800.87
133	Bureau of Public Works.....	3.27	0.00	89.07	0.00	3.27	89.07	+ 85.80

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Comparative statement of gross expenses and receipts showing, by Bureaus and Offices, the functional cost of government—Continued.

Refer- ence page.	Items.	Fiscal year 1919		Fiscal year 1918		Net cost.		Fiscal year		Increase (+) Decrease (-).
		Expense.	Gross. Income.	Expense.	Gross. Income.	Fiscal year 1919.	Fiscal year 1918.			
84	Other protective service.....	₱150,503.32	₱0.00	₱96,707.39	₱0.00	₱150,503.32	₱96,707.39	+	₱53,795.93	+
133	Bureau of Customs.....	74,624.45	0.00	55,651.00	0.00	74,624.45	55,651.00	+	18,973.45	+
	Bureau of Public Works.....	75,878.87	0.00	41,056.39	0.00	75,878.87	41,056.39	+	34,822.48	+
75	Public education.....	6,170,663.35	175,110.46	4,412,986.60	133,515.76	5,995,552.89	4,279,470.84	+	1,716,082.05	+
156	Bureau of Education.....	4,501,460.54	47,156.76	3,401,709.58	26,789.44	4,454,303.78	3,374,920.14	+	1,079,383.64	+
126	The University of the Philippines.....	1,113,160.38	121,312.80	804,960.06	99,930.79	991,847.58	705,029.27	+	286,818.31	+
105	Bureau of Science.....	41,579.30	4,779.80	58,119.50	4,750.35	36,799.50	53,369.15	+	16,569.65	+
133	Philippine Library and Museum.....	172,660.50	1,861.10	129,748.60	2,045.18	170,799.40	127,703.42	+	48,095.98	+
45	Bureau of Public Works.....	26,972.45	0.00	8,435.72	0.00	26,972.45	8,425.72	+	18,546.73	+
45	The Executive.....	304,843.44	0.00	10,023.14	0.00	304,843.44	10,023.14	+	294,820.30	+
61	Bureau of Non-Christian Tribes.....	9,986.74	0.00	0.00	0.00	9,986.74	0.00	+	9,986.74	+
110	Public corrections.....	1,034,872.79	280,393.16	914,466.79	290,304.80	754,479.63	624,161.99	+	130,317.64	+
	Bureau of Prisons—Bilibid Industrial Division.....	14,110.65	0.00	12,405.17	0.00	14,110.65	12,405.17	+	1,705.48	+
108	Bureau of Prisons—Prison Division.....	978,790.96	280,393.16	845,321.60	290,304.80	698,397.80	555,016.80	+	143,381.00	+
133	Bureau of Public Works.....	23,113.17	0.00	18,944.16	0.00	23,113.17	18,944.16	+	4,169.01	+
45	The Executive.....	18,858.01	0.00	37,795.86	0.00	18,858.01	37,795.86	+	18,937.85	+
133	Other social improvements.....	25,565.98	14,983.33	32,127.59	10,857.65	10,582.65	21,269.97	-	10,687.29	-
58	Bureau of Public Works.....	25,563.98	0.00	30,923.47	0.00	25,563.98	30,923.47	-	5,359.49	-
	Executive Bureau.....	2.00	14,983.33	1,204.12	10,857.65	(14,981.33)	(9,653.53)	-	5,327.80	-
71	Public charities.....	452,699.99	.95	145,980.98	61.30	452,699.04	145,919.68	+	306,779.36	+
69	Public Welfare Board.....	249,586.35	0.00	70,199.47	41.30	249,586.35	70,158.17	+	179,428.18	+
45	Dependent Children.....	58,190.51	.95	43,355.88	20.00	58,189.56	43,335.88	+	14,853.68	+
133	The Executive.....	142,347.49	0.00	30,022.18	0.00	142,347.49	30,022.18	+	112,325.31	+
	Bureau of Public Works.....	2,575.64	0.00	2,403.45	0.00	2,575.64	2,403.45	+	172.19	+
119	Conservation of natural resources.....	459,512.67	2,111.98	329,876.96	1,555.00	457,400.69	328,321.96	+	129,078.73	+
133	Bureau of Forestry.....	458,404.99	2,111.98	326,193.93	1,555.00	456,293.01	324,638.93	+	131,654.08	+
45	Bureau of Public Works.....	1,097.54	0.00	3,587.65	0.00	1,097.54	3,587.65	+	2,490.11	+
	The Executive.....	10.14	0.00	95.38	0.00	10.14	95.38	-	85.24	-
153	Development of commerce.....	2,798,272.18	336,895.01	2,340,589.63	636,752.01	2,461,377.17	1,703,837.62	+	757,539.55	+
84	Bureau of Coast and Geodetic Survey.....	270,032.01	3,202.70	179,753.74	387.50	266,829.31	179,366.24	+	87,463.07	+
133	Bureau of Customs.....	32,933.85	0.00	23,261.31	0.00	32,933.85	23,261.31	+	9,672.54	+
137	Bureau of Public Works.....	641,803.08	0.00	504,627.69	0.00	641,803.08	504,627.69	+	137,175.39	+
145	Bureau of Posts.....	25,140.42	0.00	32,253.26	0.00	25,140.42	32,253.26	+	7,112.84	+
	Bureau of Commerce and Industry.....	1,770,331.59	333,692.31	1,541,753.46	636,364.51	1,436,639.28	905,388.95	+	531,250.33	+
45	The Executive.....	58,031.23	0.00	58,940.17	0.00	58,031.23	58,940.17	-	908.94	-
116	Development of agriculture.....	2,954,055.83	1,202,177.64	2,794,234.65	1,079,716.38	1,751,878.19	1,714,518.27	+	37,359.92	+
133	Bureau of Agriculture.....	1,386,859.25	195,157.08	1,447,801.05	246,607.85	1,191,702.17	1,201,193.20	-	9,491.03	-
122	Bureau of Public Works.....	14,454.78	0.00	22,678.96	0.00	14,454.78	22,678.96	+	8,224.18	+
160	Bureau of Lands.....	1,364,799.01	1,006,957.16	1,121,876.64	883,008.53	357,841.85	288,868.11	+	68,973.74	+
122	Friar Lands Estates.....	62,633.82	0.00	51,176.50	0.00	62,633.82	51,176.50	+	11,457.32	+
45	The Executive.....	43,717.81	63.40	34,551.46	100.00	43,654.41	34,451.46	+	9,202.95	+
64	Philippine Constabulary.....	81,591.16	0.00	116,150.04	0.00	81,591.16	116,150.04	+	34,558.88	+

Philippine publicity.....	500,361.12	0.00	12,005.88	2.00	500,361.12	12,003.88	+	488,357.24
General Purposes.....	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00		0.00
House of Representatives.....	250,000.00	0.00	0.00	0.00	250,000.00	0.00	+	250,000.00
Philippine Senate.....	228,657.16	0.00	0.00	0.00	228,657.16	0.00	+	228,657.16
Philippine Expositions.....	0.00	0.00	5.88	2.00	0.00	3.88	-	3.88
Magellan Fourth Centennial Commis- sion.....	9,703.96	0.00	0.00	0.00	9,703.96	0.00	+	9,703.96
Development of industrial arts and sciences.....	343,859.44	81,388.58	192,577.96	53,365.38	262,480.86	139,212.58	+	123,268.28
Bureau of Science.....	318,907.71	81,388.58	176,077.37	53,365.38	237,519.13	121,711.99	+	115,807.14
Bureau of Public Works.....	20,548.02	0.00	4,484.83	0.00	20,548.02	4,484.83	+	16,063.19
The Executive.....	4,413.71	0.00	13,015.76	0.00	4,413.71	13,015.76	-	8,602.05
Other economic development.....	3,773,935.34	40,992.72	630,804.38	98,695.37	3,732,942.62	532,109.01	+	3,200,833.61
Bureau of Labor.....	444,393.65	40,782.68	319,892.33	98,695.37	403,610.97	221,193.96	+	182,414.01
Bureau of Lands.....	76,184.67	0.00	61,028.84	0.00	76,184.67	61,028.84	+	15,155.83
The Executive.....	6,767.88	0.00	210.57	0.00	6,767.88	210.57	+	6,557.11
Bureau of Public Works.....	3,161.78	0.00	2,717.90	0.00	3,161.78	2,717.90	+	443.88
Philippine Census.....	3,113,401.94	210.04	246,936.55	0.00	3,113,191.90	246,936.55	+	2,866,255.35
Philippine Mint.....	122,158.12	0.00	18.19	0.00	122,158.12	18.19	+	122,139.93
Friar Lands Estates.....	7,867.50	0.00	0.00	0.00	7,867.50	0.00	+	7,867.50
Aid to local governments.....	14,139,762.43	0.00	10,150,455.71	0.00	14,139,762.43	10,150,455.71	+	3,989,306.72
Bureau of Audits.....	0.00	0.00	85.90	0.00	0.00	85.90	+	85.90
Bureau of Education.....	5,582,859.71	0.00	2,609,536.82	0.00	5,582,859.71	2,609,536.82	-	2,973,322.89
The Executive.....	1,346,488.03	0.00	1,022,423.70	0.00	1,346,488.03	1,022,423.70	+	324,064.33
Bureau of Agriculture.....	72,641.19	0.00	71,988.79	0.00	72,641.19	71,988.79	+	652.40
Bureau of Public Works.....	5,872,937.45	0.00	4,994,271.67	0.00	5,872,937.45	4,994,271.67	+	878,665.78
Philippine Health Service.....	362,763.00	0.00	569,433.22	0.00	362,763.00	569,433.22	+	206,670.22
Inferior Courts.....	0.00	0.00	15.00	0.00	0.00	15.00	-	15.00
Bureau of Non-Christian Tribes.....	797,073.05	0.00	784,242.00	0.00	797,073.05	784,242.00	+	12,831.05
Philippine General Hospital.....	0.00	0.00	4,197.04	0.00	0.00	4,197.04	+	4,197.04
Bureau of Lands.....	0.00	0.00	40.17	0.00	0.00	40.17	-	40.17
Executive Bureau.....	105,000.00	0.00	94,221.40	0.00	105,000.00	94,221.40	+	10,778.60
Totals.....	50,436,012.64	3,558,837.14	36,357,404.54	3,319,138.16	46,877,175.50	33,038,266.38	+	13,838,909.12

## CONSOLIDATED STATEMENT OF APPROPRIATION ACCOUNTS.

Reference page.	Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
23-33	Authorizations:			
	New appropriations for the year.....	₱98,985,031.73	₱67,046,963.90	+ ₱31,938,067.83
	Legislative allotments.....	96,040,794.77	60,216,808.83	+ 35,823,985.94
	Receipts automatically appropriated.....	2,944,236.96	6,830,155.07	- 3,885,918.11
	Appropriation balances from prior year.....	10,766,029.55	4,252,735.32	+ 6,513,294.23
	Reversions of authorizations in excess of requirements..	(4,930,325.69)	(3,037,626.04)	- 1,892,699.65
	Net authorizations.....	104,820,735.59	68,262,073.18	+ 36,558,662.41
23-33	Conversions and balances:			
	Appropriation charges.....	86,742,589.38	57,496,043.63	+ 29,246,545.75
	Salaries.....	17,179,139.27	13,835,974.48	+ 3,343,164.79
	Wages.....	8,511,969.25	7,194,610.39	+ 1,317,358.86
	Bonuses.....	2,959,480.96	0.00	+ 2,959,480.96
	Travel expense of personnel.....	2,112,912.85	1,713,120.60	+ 399,792.25
	Freight, express and delivery service.....	708,306.36	546,150.44	+ 162,155.92
	Postal, telegraph, telephone and cable service.....	527,083.11	397,434.70	+ 129,648.41
	Illumination and power service.....	321,209.53	243,328.80	+ 77,880.73
	Miscellaneous service.....	3,404,055.02	1,850,748.23	+ 1,553,306.79
	Rental of buildings and grounds.....	253,918.27	190,312.47	+ 63,605.80
	Consumption of supplies and materials.....	10,035,490.46	8,000,063.61	+ 2,035,426.85
	Printing and binding reports, documents and publications.....	322,002.32	256,225.43	+ 65,776.89
	Cash contributions and gratuities (other than to local governments).....	978,990.26	343,632.65	+ 635,357.61
	Retirement gratuities, Act 2589.....	806,014.27	785,903.66	+ 20,110.61
	Discretionary expenditures.....	110,621.03	64,428.02	+ 46,193.01
	Travel expense of persons not government employees.....	126,468.41	127,992.54	- 1,524.13
	Maintenance and repair (contract payments only)....	2,008,975.99	2,492,360.04	- 483,384.05
	Engineering construction (contract payments only)....	433,601.76	148,536.24	+ 285,065.52
	Purchase and construction of equipment.....	1,339,791.83	1,005,766.99	+ 334,024.84
	Purchase and construction of public works.....	3,507,986.26	1,698,314.05	+ 1,809,672.21
	Deterioration of supplies and sales stock.....	60,681.38	55,802.68	+ 4,878.70
	Property and fidelity insurance losses.....	101,530.97	297,161.21	- 195,630.24
	Extraordinary losses.....	48,645.19	88,853.80	- 40,208.61
	Cash contributions to local governments.....	13,917,329.00	9,839,161.78	+ 4,078,167.22
	Administrative expense.....	24,867.39	28,895.88	- 4,028.49
	Debit adjustments—prior year.....	4,155.55	5,541.66	- 1,386.11
	Ship subsidies.....	54,000.00	39,666.67	+ 14,333.33
	Cadastral surveys.....	76,184.67	61,028.84	+ 15,155.83
	Contributions to Friar Lands Bonds Sinking Fund.....	453,071.90	437,750.64	+ 15,321.26
	Contributions to Public Works Bonds Sinking Fund.....	296,677.19	286,644.68	+ 10,032.51
	Contributions to Manila Railroad Purchase Bonds Sinking Fund.....	166,492.62	160,544.41	+ 5,948.21
	Interest payments on Friar Lands Bonds.....	560,000.00	560,000.00	0.00
	Interest payments on Public Works Bonds.....	400,000.00	400,000.00	0.00
	Interest payments on Manila Railroad Purchase Bonds.....	320,000.00	320,000.00	0.00
	Interest on railroad bonds under guaranty contracts.....	683,920.00	683,920.00	0.00
	Repayment of insular loans.....	65,000.00	65,000.00	0.00
	Interest on insular loans.....	15,276.00	17,226.00	- 1,950.00
	Purchase of Philippine National Bank stock.....	1,595,960.00	1,595,960.00	0.00
	Purchase of Agricultural Bank loans.....	213,880.31	39,982.04	+ 173,898.27
	Purchase of capital stock of the National Coal Company.....	1,909,900.00	918,000.00	+ 991,900.00
	Long term loan to Manila Railroad Company.....	10,127,000.00	700,000.00	+ 9,427,000.00
23-33	Appropriation balances carried forward.....	18,078,146.21	10,766,029.55	+ 7,312,116.66
	Total appropriation charges and balances.....	104,820,735.59	68,262,073.18	+ 36,558,662.41

SCHEDULE OF APPROPRIATIONS.

THE CENTRAL GOVERNMENT IN DETAIL.

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Refer- ence page.	Appropriation titles.	Balances, December 31, 1918.	New appro- priations.	Receipts automat- ically ap- propriated.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Reversions.	Net appro- priations.	Expend- itures.	Balances, December 31, 1919.
34	Philippine Senate. Public service appropriation, Act 2785.....	₱0.00	₱719,420.00	₱0.00	₱0.00	₱0.00	₱719,420.00	₱657,481.86	₱61,938.14
36	House of Representatives. Public service appropriation, Act 2785.....	0.00	719,420.00	0.00	0.00	0.00	719,420.00	657,481.86	61,938.14
38	Supreme Court. Public service appropriation, Act 2785.....	0.00	908,488.00	0.00	38,000.00	0.00	946,488.00	942,945.43	3,542.57
40	Inferior Courts. Public service appropriation, Act 2785.....	0.00	908,488.00	0.00	(b) 38,000.00	0.00	946,488.00	942,945.43	3,542.57
43	The Executive. Public service appropriation, Acts 2727 and 2785.....	0.00	278,960.00	0.00	0.00	(10,139.76)	268,820.24	268,820.24	0.00
	Miscellaneous appropriations for:	0.00	278,960.00	0.00	0.00	(10,139.76)	268,820.24	268,820.24	0.00
	City of Baguio, Act 2711, Section 2553.....	0.00	1,658,645.00	0.00	0.00	(75,842.99)	1,582,802.01	1,582,802.01	0.00
	Protection of early in- fancy, Act 2633.....	0.00	1,658,645.00	0.00	0.00	(75,842.99)	1,582,802.01	1,582,802.01	0.00
	Board of Dental, Medical, Pharmaceutical and Op- tical Examiners, Act 2785.....	268,458.65	4,073,680.84	14,556.13	(47,436.45)	(459,419.96)	3,849,839.21	2,576,405.79	1,273,433.42
	Ship subsidies, Act 2785.....	(1,024.07)	1,086,412.00	0.00	(b) 2,563.55	(205,859.39)	882,092.09	883,364.19	(1,272.10)
	Relief of the invalids of the Philippine Revolu- tion, Act 2785.....	0.00	174,892.84	0.00	0.00	0.00	174,892.84	174,892.84	0.00
	Contribution to City of Manila, Act 2711, Sec- tion 2442.....	0.00	5,616.00	0.00	0.00	0.00	5,616.00	5,616.00	0.00
	Coconut products board, Act 2598.....	0.00	7,235.00	0.00	0.00	(2,353.58)	4,881.42	4,881.42	0.00
	Sugar central board, Act 2479.....	0.00	54,000.00	0.00	0.00	0.00	54,000.00	54,000.00	0.00
	Celebration of the Fourth Centennial of the disco- very of the Philippine Islands by Fernando Magellan, Act 2810, transferred to Magellan Fourth Centennial Com- mission, Act 2810.....	0.00	50,000.00	0.00	0.00	(36,751.26)	13,248.74	13,248.74	0.00
	Insular aid to special and Non-Christian prov- inces, Acts 2736 and 2786.....	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00
		5,078.96	0.00	0.00	0.00	(2,645.79)	2,433.17	2,433.17	0.00
		10,350.00	0.00	0.00	0.00	(10,350.00)	0.00	0.00	0.00
		0.00	50,000.00	0.00	(a) (50,000.00)	0.00	0.00	0.00	0.00
		30,000.00	205,000.00	0.00	0.00	0.00	235,000.00	235,000.00	0.00

## Schedule of appropriations—Continued.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1918.	New appro- priations.	Receipts automat- ically ap- propriated.	(a) Transfers. (b) Emergency allotments. (c) Restora- tions.	Reversions.	Net appro- priations.	Expend- itures.	Balances, December 31, 1919.
<b>The Executive—Continued.</b>									
	Miscellaneous appropriations for—Continued.								
	Fourth Regional conven- tion of Physicians and Pharmacists, Act 2739.....	₱2,000.00	₱0.00	₱0.00	₱0.00	₱0.00	₱2,000.00	₱2,000.00	₱0.00
	Board of Pharmaceutical Examiners and Inspec- tors, Acts 2762 and 2785.....	(126.27)	24,525.00	0.00	0.00	(4,451.45)	19,947.28	19,947.28	0.00
	Stock herds and farms, Act 2758.....	222,180.03	0.00	0.00	0.00	0.00	222,180.03	41,430.44	180,749.59
	Stock herds and farms, Section 3, Act 2758.....	0.00	0.00	14,380.00	0.00	0.00	14,380.00	0.00	14,380.00
	Rice and Corn Fund, Act 2818.....	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	8,424.07	991,575.93
	Public calamity fund, Act 2854.....	0.00	300,000.00	0.00	0.00	(176,517.25)	123,482.75	123,482.75	0.00
	Examining Board for Nurses, Act 2808.....	0.00	3,000.00	176.13	0.00	0.00	3,176.13	3,176.13	0.00
	William Atkinson Jones' Mausoleum, Act 2795.....	0.00	60,000.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00
	Construction of a provin- cial jail, Surigao, Act 2807.....	0.00	28,000.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00
	Investigation of contro- versies between owners and tenants of large es- tates, Act 2865.....	0.00	25,000.00	0.00	0.00	(20,491.24)	4,508.76	4,508.76	0.00
46	<b>Bureau of Audits.</b> Public service appropriation, Acts 2727 and 2785.....	1,730.91	426,092.00	0.00	0.00	(42,025.05)	385,797.86	384,073.18	1,724.68
		1,730.91	426,092.00	0.00	0.00	(42,025.05)	385,797.86	384,073.18	1,724.68
48	<b>Bureau of Civil Service.</b> Public service appropriation, Act 2785.....	0.00	928,289.27	0.00	0.00	(18,592.40)	909,696.87	909,696.87	0.00
	Retirement gratuities, Act 2589.....	0.00	122,275.00	0.00	0.00	(18,592.40)	103,682.60	103,682.60	0.00
		0.00	806,014.27	0.00	0.00	0.00	806,014.27	806,014.27	0.00
50	<b>Philippine Census.</b> Public service appropriation, Acts 2766 and 2785.....	225,479.46	3,432,955.00	0.00	11,249.48	(480,540.88)	3,189,143.06	3,189,143.06	0.00
	Public service appropriation, Act 2766.....	225,479.46	2,932,955.00	0.00 (c)	11,249.48	(480,540.88)	3,189,143.06	3,189,143.06	0.00
			500,000.00						
52	<b>Philippine Militia.</b> Public service appropriation, Acts 2784 and 2785.....	2,491,208.95	294,081.00	0.00	0.00	0.00	2,785,289.95	2,574,929.18	210,360.77
		2,491,208.95	294,081.00	0.00	0.00	0.00	2,785,289.95	2,574,929.18	210,360.77
54	<b>Bureau of Insular Affairs.</b> Public service appropriation, Act 2785.....	0.00	100,000.00	0.00	0.00	(41,988.03)	58,011.97	58,011.97	0.00
		0.00	100,000.00	0.00	0.00	(41,988.03)	58,011.97	58,011.97	0.00



56	<b>Executive Bureau</b> ..... Public service appropriation, Act 2785..... Miscellaneous appropriation for: Andres Bonifacio Monu- ment Fund, Act 2760.....	34,653.53	375,905.00	14,983.33	6,044.00	(27,592.65)	403,993.21	354,358.35	49,634.86
		0.00	375,905.00	0.00 (b)	6,044.00	(27,592.65)	354,356.35	354,356.35	0.00
60	<b>Bureau of Non-Christian Tribes</b> ..... Public service appropriation, Act 2785.....	34,653.53	0.00	14,983.33	0.00	0.00	49,636.86	2.00	49,634.86
		0.00	1,356,140.00	0.00	80,000.00	(41,734.41)	1,394,405.59	1,393,544.58	861.01
		0.00	1,356,140.00	0.00 (b)	80,000.00	(41,734.41)	1,394,405.59	1,393,544.58	861.01
63	<b>Philippine Constabulary</b> ..... Public service appropriation, Act 2785..... Appropriation for barracks and quarters, Act 2283..... Appropriation for barracks and wards, Act 2786.....	689.40	4,654,699.00	0.00	62,920.00	(31,129.20)	4,687,179.20	4,660,320.13	26,859.07
		0.00	4,604,699.00	0.00 (b)	62,920.00	(30,439.80)	4,637,179.20	4,660,320.13	(23,140.93)
		689.40	0.00	0.00	0.00	(689.40)	0.00	0.00	0.00
		0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
66	<b>Philippine General Hospital</b> ..... Public service appropriation, Acts 2727 and 2785..... Installation of an electrocar- diographic apparatus, Act 2823.....	17,950.38	881,985.00	0.00	98,500.00	(36,145.88)	962,289.50	939,594.64	22,694.86
		17,950.38	869,985.00	0.00 (b)	98,500.00	(36,145.88)	950,289.50	939,594.64	10,694.86
		0.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00
68	<b>Bureau of Dependent Children</b> ..... Public service appropriation, Act 2785.....	0.00	58,455.00	0.00	2,423.49	(699.90)	60,178.59	60,178.59	0.00
		0.00	58,455.00	0.00 (b)	2,423.49	(699.90)	60,178.59	60,178.59	0.00
70	<b>Public Welfare Board</b> ..... Public service appropriation, Act 2785..... Appropriation for tiqui-tiqui distribution, Act 2744.....	8,000.00	253,450.00	0.00	(8,000.00)	(3,263.65)	250,186.35	250,149.58	36.77
		0.00	253,450.00	0.00	0.00	(3,263.65)	250,186.35	250,149.58	36.77
		8,000.00	0.00	0.00 (a)	(8,000.00)	0.00	0.00	0.00	0.00
73	<b>Bureau of Education</b> ..... Public service appropriation, Acts 2727 and 2785..... Appropriation for public works: Central Luzon Agricul- tural School, Acts 2736 and 2786..... Central Luzon Agricul- tural School, Irrigation Systems, Acts 2736 and 2786..... Insular aid, Barrio, Cen- tral, Intermediate and Farm School buildings, Act 2736..... Insular aid, Provincial school buildings, Act 2736..... Buildings and sites, Non- Christian and special provinces, Act 2736..... Insular aid, Manila High School, Act 2736..... Buildings and sites, Nor- mal schools, Acts 2736 and 2786.....	420,399.62	10,132,328.00	0.00	121,875.00	(495.26)	10,674,107.36	10,228,002.72	446,104.64
		12,388.26	7,832,328.00	0.00 (b)	21,875.00	(495.26)	7,865,091.00	7,865,091.00	0.00
		754.41	30,000.00	0.00	0.00	0.00	30,754.41	30,647.97	106.44
		3,355.75	20,000.00	0.00	0.00	0.00	23,355.75	20,362.35	2,993.40
		27,000.00	0.00	0.00	0.00	0.00	27,000.00	27,000.00	0.00
		50,000.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00
		1,006.20	0.00	0.00	0.00	0.00	1,006.20	0.00	1,006.20
		100,000.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
		150,000.00	400,000.00	0.00	0.00	0.00	550,000.00	500,000.00	50,000.00

## Schedule of appropriations—Continued.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1918.	New appro- priations.	Receipts automat- ically ap- propriated.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Reversions.	Net appro- priations.	Expend- itures.	Balances, December 31, 1919.
<b>Bureau of Education—Continued.</b>									
	Appropriation for public works—Continued.								
	Construction of two cot- tages, Baguio, Act 2736.	₱16,000.00	₱0.00	₱0.00	₱0.00	₱0.00	₱16,000.00	₱5,527.03	₱10,472.97
	Construction of a two- story dormitory and ga- rage, Baguio, Act 2736.	9,900.00	0.00	0.00	0.00	0.00	9,900.00	7,314.91	2,585.09
	Purchase and improvement of necessary land for the Philippine Nautical School, Act 2736.	50,000.00	0.00	0.00	(a) (25,000.00)	0.00	25,000.00	20,740.20	4,259.80
	Buildings and sites, Non- Christian and special provinces, Act 2786.	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00
	High school buildings, Act 2786.	0.00	300,000.00	0.00	0.00	0.00	300,000.00	190,000.00	110,000.00
	Buildings, sites and irriga- tion systems, Act 2786.	0.00	150,000.00	0.00	0.00	0.00	150,000.00	105,000.00	45,000.00
	Completion of school build- ings, Act 2786.	0.00	200,000.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00
	Elementary schools, Act 2782.	0.00	735,000.00	0.00	0.00	0.00	735,000.00	735,000.00	0.00
	Marcelo H. del Pilar School, Act 2794.	0.00	15,000.00	0.00	0.00	0.00	15,000.00	15,000.00	0.00
	Normal and Arts and Trades schools, Act 2736	0.00	0.00	0.00	(a) 125,000.00	0.00	125,000.00	719.26	124,280.74
	Buildings, Central and Barrio schools, Act 2786.	0.00	400,000.00	0.00	0.00	0.00	400,000.00	304,600.00	95,400.00
<b>77</b>	<b>Philippine Health Service.</b>	<b>46,367.70</b>	<b>2,640,536.00</b>	<b>0.00</b>	<b>287,000.00</b>	<b>(79,158.43)</b>	<b>2,894,745.27</b>	<b>2,848,372.19</b>	<b>46,373.08</b>
	Public service appropriation, Act 2785.	0.00	2,540,536.00	0.00	(b) 287,000.00	(79,156.78)	2,748,379.22	2,748,379.22	0.00
	Appropriation for public works: Construction of hospitals, Act 2736.	40,446.22	0.00	0.00	0.00	(1.64)	40,444.58	40,444.58	0.00
	Maintenance, alteration and repairs of build- ings at Culion Leper Colony, Act 2736.	5,921.48	0.00	0.00	0.00	(0.01)	5,921.47	5,921.47	0.00
	Construction and improve- ments of hospitals in the Non-Christian and special provinces, Act 2786.	0.00	50,000.00	0.00	0.00	0.00	50,000.00	25,000.00	25,000.00
	Construction of a hospital building at Culion Leper Colony, Act 2786.	0.00	50,000.00	0.00	0.00	0.00	50,000.00	28,626.92	21,373.08
<b>79</b>	<b>Bureau of Quarantine Service.</b>	<b>0.00</b>	<b>141,467.00</b>	<b>0.00</b>	<b>4,520.00</b>	<b>(12,809.13)</b>	<b>133,177.87</b>	<b>133,177.87</b>	<b>0.00</b>
	Public service appropriation, Act 2785.	0.00	141,467.00	0.00	(b) 4,520.00	(12,809.13)	133,177.87	133,177.87	0.00

<b>82 Bureau of Customs</b> .....	75,000.00	4,382,782.00	0.00	79,000.00	(94,924.33)	4,441,857.67	1,638,398.65	2,803,459.02
Public service appropriation, Act 2785.....	0.00	1,382,782.00	0.00	0.00 (b)	(94,924.33)	1,366,857.67	1,315,107.89	51,749.78
Appropriation for improve- ment of facilities for loading and unloading and the stor- age of merchandise in ports of entry, Act 2736.....	75,000.00	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00
Appropriation for construction of a new pier, Act 2786.....	0.00	2,500,000.00	0.00	0.00	0.00	2,500,000.00	132,674.50	2,367,325.50
Appropriation for construction of piers, roads, etc., Act 2786.....	0.00	400,000.00	0.00	0.00	0.00	400,000.00	190,616.26	209,383.74
Appropriation for an immi- grant station, Manila, Act 2786.....	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
<b>87 Bureau of Internal Revenue</b> .....	313,231.00	1,007,610.00	178,601.69	400.00	(224,811.82)	1,275,030.87	897,295.13	377,735.74
Public service appropriation, Acts 2727 and 2785.....	444.90	1,007,610.00	0.00 (b)	400.00	(224,811.82)	783,643.08	789,017.79	(5,374.71)
Appropriation for tobacco in- spection fund, Acts 2613 and 2692.....	312,786.10	0.00	178,601.69	0.00	0.00	491,387.79	108,277.34	383,110.45
<b>92 Bureau of the Treasury</b> .....	295,340.01	18,834,234.07	858,392.26	1,957.00	(50,600.31)	19,929,323.03	17,040,565.86	2,888,757.17
Public service appropriation, Acts 2727 and 2785.....	730.47	140,245.00	0.00 (b)	1,957.00	(13,950.11)	128,982.36	128,982.36	0.00
Miscellaneous funds:								
The Fidelity Insurance Fund.....	100,000.00	0.00	80,703.33	0.00	(46,650.20)	134,053.13	34,053.13	100,000.00
The Land Title Assurance Fund.....	194,609.54	0.00	24,683.78	0.00	0.00	219,293.32	0.00	219,293.32
The Property Insurance Fund.....	0.00	50,000.00	39,808.20	0.00	0.00	89,808.20	70,344.35	19,463.85
Loan to Manila Railroad Company, Acts 2699 and 2790.....	0.00	10,127,000.00	0.00	0.00	0.00	10,127,000.00	10,127,000.00	0.00
National Coal Company, Act 2705.....	0.00	1,909,900.00	0.00	0.00	0.00	1,909,900.00	1,909,900.00	0.00
Philippine National Bank stock, Act 2612.....	0.00	1,595,960.00	0.00	0.00	0.00	1,595,960.00	1,595,960.00	0.00
Unconverted Agricultural Bank loans and interest. Contribution to Manila Railroad Purchase Bonds Sinking Fund, Act 2625.....	0.00	213,888.31	0.00	0.00	0.00	213,888.31	213,888.31	0.00
Contribution to Public Works Bonds Sinking Fund, Acts 1729, 1954 and 2425.....	0.00	153,679.06	12,813.56	0.00	0.00	166,492.62	166,492.62	0.00
Contribution to Friar Lands Bonds Sinking Fund, Act 2550.....	0.00	130,289.75	166,387.44	0.00	0.00	296,677.19	296,677.19	0.00
Interest and repayment of Insular loans, Act 2465 Interest and exchange on Philippine Railway bonds, Act 1730.....	0.00	206,253.48	246,818.42	0.00	0.00	453,071.90	453,071.90	0.00
Interest on bonds for pur- chase of Manila Rail- road stock, Act 2615.....	0.00	80,276.00	0.00	0.00	0.00	80,276.00	80,276.00	0.00
	0.00	396,742.47	287,177.53	0.00	0.00	683,920.00	683,920.00	0.00
	0.00	320,000.00	0.00	0.00	0.00	320,000.00	320,000.00	0.00

*Schedule of appropriations—Continued.*

Reference page.	Appropriation titles.	Balances, December 31, 1918.	New appropriations.	Receipts automatically appropriated.	(a) Transfers. (b) Emergency Board allotments. (c) Restorations.	Reversions.	Net appropriations.	Expenditures.	Balances, December 31, 1919.
<b>Bureau of the Treasury—Ctd.</b>									
Miscellaneous funds—Continued.									
	Interest on Public Works and permanent investment bonds, Act 1954.	₱0.00	₱400,000.00	₱0.00	₱0.00	₱0.00	₱400,000.00	₱400,000.00	₱0.00
	Interest on Friar Lands bonds.	0.00	560,000.00	0.00	0.00	0.00	560,000.00	560,000.00	0.00
	National Development Company, Act 2849.	0.00	2,550,000.00	0.00	0.00	0.00	2,550,000.00	0.00	2,550,000.00
98	Philippine Mint. Public service appropriation, Acts 2738 and 2785.	99,981.81	250,000.00	0.00	0.00	0.00	349,981.81	124,216.80	225,765.01
		99,981.81	250,000.00	0.00	0.00	0.00	349,981.81	124,216.80	225,765.01
100	Bureau of Printing. Public service appropriation, Acts 2727 and 2785.	35,921.56	1,163,858.00	0.00	88,700.00	(4,639.31)	1,283,840.25	1,192,706.77	91,133.48
	Appropriation for construction of a building for installation of machinery, Act 2786.	35,921.56	1,098,858.00	0.00	(b) 88,700.00	(4,639.31)	1,218,840.25	1,192,706.77	26,133.48
		0.00	65,000.00	0.00	0.00	0.00	65,000.00	0.00	65,000.00
102	Bureau of Justice. Public service appropriation, Act 2785.	0.00	169,025.00	0.00	2,000.00	(4,214.25)	166,810.75	166,810.75	0.00
		0.00	169,025.00	0.00	(b) 2,000.00	(4,214.25)	166,810.75	166,810.75	0.00
104	Philippine Library and Museum. Public service appropriation, Act 2785.	0.00	255,480.00	0.00	0.00	(53,010.60)	202,469.40	202,469.40	0.00
	Appropriation for purchase of books, etc., Act 2851.	0.00	235,480.00	0.00	0.00	(33,010.60)	202,469.40	202,469.40	0.00
		0.00	20,000.00	0.00	0.00	(20,000.00)	0.00	0.00	0.00
107	Bureau of Prisons, Prison Division. Public service appropriation, Act 2785.	25,000.00	1,052,097.00	0.00	51,735.00	(55,083.33)	1,053,748.67	999,329.64	64,419.03
	Appropriation for tuberculosis prisoners, maintenance, etc., Act 2695.	0.00	967,097.00	0.00	(b) 51,735.00	(40,083.33)	978,748.67	978,748.67	0.00
	Appropriation for construction of buildings Nos. 2 and 3, Act 2786.	25,000.00	0.00	0.00	0.00	(25,000.00)	0.00	0.00	0.00
	Appropriation for construction of a hospital building, etc., Act 2786.	0.00	40,000.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00
		0.00	45,000.00	0.00	0.00	0.00	45,000.00	20,580.97	24,419.03
109	Bureau of Prisons, Bilbilid Industrial Division. Operating appropriation, Act 2785.	0.00	554,984.00	0.00	0.00	(90,265.52)	464,718.48	464,718.48	0.00
		0.00	554,984.00	0.00	0.00	(90,265.52)	464,718.48	464,718.48	0.00

112 Public Utility Commission. Public service appropriation, Acts 2727 and 2785.....	73.92	42,040.00	0.00	0.00	0.00	(5,145.02)	36,968.90	36,968.90	0.00
114 Bureau of Agriculture. Public service appropriation, Act 2785.....	212,565.07	1,798,740.00	0.00	(20,000.00)	(360,327.74)	1,630,977.33	1,543,955.92	87,021.41	
Appropriations for: Plant pests and disease apparatus, Act 2515.....	0.00	1,648,740.00	0.00	(a) (20,000.00)	(234,032.86)	1,394,707.14	1,394,707.14	0.00	
Iloilo animal quarantine station, Act 1988.....	345.10	0.00	0.00	0.00	(345.10)	0.00	0.00	0.00	
Public works, Bureau of Agriculture, Act 2378.....	6,372.00	0.00	0.00	0.00	(1,955.93)	4,416.07	4,416.07	0.00	
Construction of tempo- rary buildings, garages, fences and pens, Act 2736.....	6,553.92	0.00	0.00	0.00	(6,516.65)	37.27	37.27	0.00	
Immunized cattle insur- ance fund, Acts 2548 and 2651.....	24,035.58	0.00	0.00	0.00	0.00	24,035.58	8,311.30	15,724.28	
Promotion of Maguay in- dustry, Act 2696.....	144,516.48	0.00	0.00	0.00	(112,789.45)	31,727.03	31,727.03	0.00	
Mutual insurance of work animals, Act 2682.....	6,452.53	0.00	0.00	0.00	(34.55)	6,417.98	6,417.98	0.00	
Construction of buildings, sheds, fences and pens, Act 2786.....	24,289.46	0.00	0.00	0.00	0.00	24,289.46	12.00	24,277.46	
Increasing agricultural production of food stuffs, Act 2850.....	0.00	50,000.00	0.00	0.00	0.00	50,000.00	2,980.33	47,019.67	
118 Bureau of Forestry. Public service appropriation, Act 2785.....	12,451.70	546,650.00	0.00	0.00	(4,653.20)	95,346.80	95,346.80	0.00	
Appropriations for: Construction of six forest stations, Act 2736.....	0.00	100,000.00	0.00	0.00	(48,411.00)	510,690.70	497,383.51	13,307.19	
Land reforestation, Act 2649.....	0.00	505,650.00	0.00	0.00	(47,795.64)	457,854.36	457,854.36	0.00	
Construction of road at Los Baños, Act 2736.....	3,517.24	0.00	0.00	0.00	(8.09)	3,509.15	3,509.15	0.00	
Forest reconnaissance, Act 2859.....	995.27	0.00	0.00	0.00	(92.70)	902.57	902.57	0.00	
Construction of a ware- house, Act 2786.....	7,939.19	0.00	0.00	0.00	(0.01)	7,939.18	7,939.18	0.00	
Construction of three forest stations, Act 2786.....	0.00	15,000.00	0.00	0.00	(514.56)	14,485.44	14,485.44	0.00	
Electric light, Los Baños, Act 2786.....	0.00	15,000.00	0.00	0.00	0.00	15,000.00	12,692.81	2,307.19	
22,589.29	1,481,564.67	0.00	37,000.00	(88,363.39)	1,452,790.57	1,444,259.25	8,531.32		
121 Bureau of Lands. Public service appropriation, Acts 2727 and 2785.....	(39,116.80)	1,405,380.00	0.00	(a) (19,000.00)	(60,473.46)	1,351,741.51	(8,951.77)		
Appropriations for: Surveys and legal sub- division of coal bearing lands, Act 2719.....	0.00	56,000.00	0.00	(b)					
27,806.09	0.00	0.00	0.00		(27,489.93)	316.16	316.16	0.00	

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

*Schedule of appropriations—Continued.*

Refer- ence page.	Appropriation titles.	Balances, December 31, 1918.	New appro- priations.	Receipts automat- ically ap- propriated.	(a) Transfers. (b) Emergency allotments. (c) Restora- tions.	Reversions.	Net appro- priations.	Expend- itures.	Balances, December 31, 1919.
<b>Bureau of Lands—Continued.</b>									
Appropriations for:—Con- tinued.									
	Maintenance, alteration and repairs of Friar Lands irrigation sys- tems, Act 2736	₱33,900.00	₱0.00	₱0.00	₱0.00	(₱400.00)	₱33,500.00	₱16,016.91	₱17,483.09
	Cadastral surveys, Acts 2075 and 2259	0.00	76,184.67	0.00	0.00	0.00	76,184.67	76,184.67	0.00
		17,667.55	725,930.00	1,485.24	10,500.00	(89,174.89)	666,407.90	459,984.70	206,423.20
		10,399.46	525,930.00	0.00 (b)	2,500.00	(87,206.23)	451,623.23	441,358.58	10,264.65
		3,345.14	0.00	1,485.24 (a)	8,000.00	0.00	12,830.38	12,830.38	0.00
		3,922.95	0.00	0.00	0.00	(1,968.66)	1,954.29	1,954.29	0.00
		0.00	200,000.00	0.00	0.00	0.00	200,000.00	3,841.45	196,158.55
		0.00	303,605.00	0.00	0.00	(73,733.51)	229,871.49	219,261.49	10,610.00
		0.00	303,605.00	0.00	0.00	(73,733.51)	229,871.49	219,261.49	10,610.00
		3,552,416.65	17,791,439.00	67,249.25 (16,100.00)	(277,085.11)	21,117,919.79	15,400,637.17	5,717,282.62	
		0.00	1,220,439.00	0.00 (b)	25,000.00	(226,207.31)	1,019,231.69	1,019,231.69	0.00
		90,507.89	400,000.00	0.00	0.00	0.00	490,507.89	320,784.18	169,723.71
		23,061.33	40,000.00	30,000.00	0.00	(23,061.33)	70,000.00	70,000.00	0.00
		0.00	60,000.00	0.00 (b)	58,900.00	0.00	118,900.00	118,900.00	0.00
		0.00	150,000.00	0.00	0.00	(787.37)	149,212.63	149,212.63	0.00
		0.00	0.00	37,249.25 (a)	(36,281.11)	0.00	968.14	968.14	0.00
		0.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00	4,813,359.11	(813,359.11)
		0.00	6,000.00	0.00	0.00	(26.63)	5,973.37	5,973.37	0.00
		66,386.59	0.00	0.00	0.00	0.00	66,386.59	55,791.48	10,595.11
<b>Bureau of Public Works—Continued.</b>									
Appropriations for:—Con- tinued.									
	Maintenance, alteration and repairs of public buildings, Acts 2786 and 2786	90,507.89	400,000.00	0.00	0.00	0.00	490,507.89	320,784.18	169,723.71
	Registration and regula- tion of motor vehicle traffic, Act 2587	23,061.33	40,000.00	30,000.00	0.00	(23,061.33)	70,000.00	70,000.00	0.00
	Los Baños Quarry, Act 2785	0.00	60,000.00	0.00 (b)	58,900.00	0.00	118,900.00	118,900.00	0.00
	Auto service, Mountain Province, Act 2785	0.00	150,000.00	0.00	0.00	(787.37)	149,212.63	149,212.63	0.00
	Benguet road toll service, Act 2414	0.00	0.00	37,249.25 (a)	(36,281.11)	0.00	968.14	968.14	0.00
	Division of Engineering, Construction and Re- pair, Act 2785	0.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00	4,813,359.11	(813,359.11)
	Regulation and safeguard- ing of traffic, Act 2785	0.00	6,000.00	0.00	0.00	(26.63)	5,973.37	5,973.37	0.00
	Maintenance of port works and public waterways, Act 2736	66,386.59	0.00	0.00	0.00	0.00	66,386.59	55,791.48	10,595.11

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Appropriation for public works and public works aid:									
Roads and bridges, Acts 2059 and 2786.....	20,420.51	5,720,000.00	0.00	(a)	36,281.11	(0.14)	5,776,701.48	5,520,813.48	255,888.00
Irrigation systems, Acts 1854, 2736 and 2786.....	1,055,153.68	540,000.00	0.00		0.00	0.00	1,595,153.68	188,792.08	1,406,361.60
Construction of buildings and acquisitions and improvement of grounds, Acts 2736 and 2786.....	1,636,993.35	2,500,000.00	0.00	(a)	(100,000.00)	0.00	4,036,993.35	1,560,422.13	2,476,571.22
Artesian wells, Acts 2736 and 2786.....	154,566.51	780,000.00	0.00		0.00	(25,000.00)	909,566.51	542,797.27	366,769.24
Harbor and river allotments, Acts 2736 and 2786.....	460,911.16	2,300,000.00	0.00		0.00	0.00	2,760,911.16	974,607.23	1,786,303.93
Bulkhead, piers Nos. 3 and 5, Act 2494.....	2,002.33	0.00	0.00		0.00	(2,002.33)	0.00	0.00	0.00
Determination of water rights, Acts 2736 and 2786.....	25,000.00	25,000.00	0.00		0.00	0.00	50,000.00	43,612.20	6,387.80
Maintenance of Pasig river from Jones' bridge to Laguna de Bay, Act 2736.....	11,934.56	0.00	0.00		0.00	0.00	11,934.56	11,934.56	0.00
Street and sewer construction, Port District, Act 2264.....	5,478.74	0.00	0.00		0.00	0.00	5,478.74	3,437.62	2,041.12
Investigation of projects, Act 2786.....	0.00	50,000.00	0.00		0.00	0.00	50,000.00	0.00	50,000.00
<b>136 Bureau of Posts.....</b>	<b>259,827.92</b>	<b>3,614,385.00</b>	<b>169,240.80</b>	<b>0.00</b>	<b>(459,457.41)</b>	<b>3,573,996.31</b>	<b>2,870,740.62</b>	<b>703,255.69</b>	
Public service appropriation, Acts 2727 and 2785.....	2,500.80	2,974,385.00	0.00		0.00	(465,263.71)	2,511,712.09	2,508,636.48	3,075.61
Operating appropriations.....	0.00	0.00	169,240.80		0.00	0.00	169,240.80	169,240.80	0.00
Appropriation for public works:									
Telegraph lines and radio stations (Department of Mindanao and Sulu) Acts 2407 and 2543.....	21,799.56	0.00	0.00		0.00	0.00	21,799.56	8,164.46	13,635.10
Extension and maintenance of telegraph lines, cables and wireless stations, Acts 2736 and 2786.....	235,437.56	640,000.00	0.00		0.00	(4,193.70)	871,243.86	184,698.88	686,544.98
<b>139 Bureau of Supply—Division of Cold Storage.....</b>	<b>0.00</b>	<b>526,940.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(34,372.72)</b>	<b>492,567.28</b>	<b>492,567.28</b>	<b>0.00</b>	<b>0.00</b>
Operating appropriation, Act 2785.....	0.00	526,940.00	0.00		0.00	(34,372.72)	492,567.28	492,567.28	0.00
<b>141 Bureau of Supply—Supply Division.....</b>	<b>0.00</b>	<b>500,412.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(20,619.99)</b>	<b>479,792.01</b>	<b>488,268.59</b>	<b>(8,476.58)</b>	<b>(8,476.58)</b>
Public service appropriation, Act 2785.....	0.00	500,412.00	0.00		0.00	(20,619.99)	479,792.01	488,268.59	(8,476.58)
<b>143 Bureau of Commerce and Industry.....</b>	<b>19,970.60</b>	<b>2,399,870.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(292,795.69)</b>	<b>2,127,044.91</b>	<b>1,834,855.55</b>	<b>242,189.36</b>	
Public service appropriation, Act 2785.....	0.00	2,129,870.00	0.00		0.00	(292,795.69)	1,837,074.31	1,837,074.31	0.00
Appropriation for construction and reconstruction of lights, buoys and beacons, Acts 2736 and 2786.....	23,568.75	30,000.00	0.00		0.00	0.00	53,568.75	25,728.22	27,840.53

## Schedule of appropriations—Continued.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1918.	New appro- priations.	Receipts automat- ically ap- propriated.	(a) Transfers. (b) Emergency Board allotments. (c) Restora- tions.	Reversions.	Net appro- priations.	Expend- itures.	Balances, December 31, 1919.
	<b>Bureau of Commerce and In- dustry—Continued.</b>								
	Appropriation for mainte- nance, alteration and repairs of lights, buoys and beacons, Acts 2736 and 2786.....	(P3,598.15)	P30,000.00	P0.00	P0.00	P0.00	P26,401.85	P22,053.02	P4,348.83
	Appropriation for construc- tion of a drawbridge, En- gineer Island, Act 2786.....	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
	Appropriation for installation of an electric plant, Engineer Island, Act 2786.....	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00
146	Marine Railway and Repair Shop— Operating appropriation, Act 2785.....	0.00	2,040,468.00	0.00	0.00	(906,443.05)	1,134,024.95	1,134,024.95	0.00
		0.00	2,040,468.00	0.00	0.00	(906,443.05)	1,134,024.95	1,134,024.95	0.00
148	Operation of Chartered Vessels— Operating appropriation, Act 2785.....	0.00	0.00	1,200,080.38	0.00	0.00	1,200,080.38	1,200,080.38	0.00
		0.00	0.00	1,200,080.38	0.00	0.00	1,200,080.38	1,200,080.38	0.00
150	Bureau of Labor.....	466.68	461,660.00	0.00	0.00	(7,427.93)	454,698.75	454,698.75	0.00
	Public service appropriation, Acts 2727 and 2785.....	466.68	461,660.00	0.00	0.00	(7,427.93)	454,698.75	454,698.75	0.00
152	Bureau of Coast and Geodetic Sur- vey.....	20,465.02	283,440.00	0.00	25,997.40	(17,095.90)	312,806.52	276,158.37	36,648.15
	Public service appropriation, Acts 2727 and 2785.....	5,465.02	268,440.00	0.00 (b)	25,997.40	(17,095.90)	282,806.52	275,906.47	6,900.05
	Appropriation for wireless telegraph apparatus, Acts 2736 and 2786.....	15,000.00	15,000.00	0.00	0.00	0.00	30,000.00	251.90	29,748.10
155	University of the Philippines.....	519,308.09	1,530,720.00	122,771.15	0.00	0.00	2,172,799.24	1,347,350.58	825,448.66
	Public service appropriation, Acts 2727 and 2785.....	147,561.66	1,370,720.00	122,771.15	0.00	0.00	1,611,052.81	1,204,436.65	406,616.16
	Appropriations for: Experimental station, Col- lege of Agriculture, Los Baños, Act 2730.....	74,608.34	0.00	0.00	0.00	0.00	74,608.34	18,968.62	55,639.72
	Construction of Rizal Hall, Act 2736.....	299,179.17	0.00	0.00	0.00	0.00	299,179.17	22,700.25	276,478.92
	Construction of buildings, College of Veterinary Science, Act 2736.....	20,000.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00
	Construction of buildings, College of Agriculture, Act 2736.....	7,958.92	0.00	0.00	0.00	0.00	7,958.92	3,889.46	4,069.46
	Construction of a labora- tory for entomology and plant pathology, College of Agriculture, Act 2786.....	0.00	40,000.00	0.00	0.00	0.00	40,000.00	38,240.29	1,759.71



Construction of a laboratory, College of Liberal Arts, Act 2786.....	0.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00
Construction of a workshop building, College of Engineering, Act 2786.....	0.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00	3.00	39,997.00
Construction of a laboratory, College of Agriculture, Act 2786.....	0.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00	39,112.31	887.69
157 San Lazaro Estate. Operating appropriation, Act 2785.....	1,112,081.60	0.00	7,525.00	0.00	0.00	(222,820.78)	896,785.82	6,464.01	890,321.81
159 Friar Lands Estates. Operating appropriation, Act 2785.....	1,112,081.60	0.00	7,525.00	0.00	0.00	(222,820.78)	896,785.82	6,464.01	890,321.81
161 American Colonies. Operating appropriation.....	100,000.00	0.00	273,884.00	0.00	0.00	(56,615.88)	317,268.12	148,764.12	168,504.00
163 Bohol Filipino Colony. Operating appropriation.....	101,197.58	0.00	273,884.00	0.00	0.00	(56,615.88)	317,268.12	148,764.12	168,504.00
165 Cagayan Filipino Colony. Operating appropriation.....	101,197.58	0.00	13,782.87	20,000.00	0.00	0.00	134,980.45	31,868.04	103,112.41
167 Philippine Expositions. Panama-Pacific, Formosa and San Diego Expositions, Acts 2163 and 2734.....	28,921.54	0.00	13,782.87 (a)	20,000.00	0.00	0.00	134,980.45	31,868.04	103,112.41
168 Mindanao and Sulu Filipino Colony. Operating appropriation.....	28,921.54	0.00	51.54	19,000.00	0.00	0.00	47,973.08	13,687.26	34,285.82
170 Magellan Fourth Centennial Commission, Act 2810.....	28,921.54	0.00	51.54 (a)	19,000.00	0.00	0.00	47,973.08	13,687.26	34,285.82
	63,057.98	0.00	2,089.27	0.00	0.00	0.00	65,147.25	6,061.36	59,085.89
	63,057.98	0.00	2,089.27	0.00	0.00	0.00	65,147.25	6,061.36	59,085.89
	1,508.62	0.00	0.00	0.00	0.00	(1,308.63)	199.99	199.99	0.00
	1,508.62	0.00	0.00	0.00	0.00	(1,308.63)	199.99	199.99	0.00
	362,046.76	0.00	19,544.05	0.00	0.00	0.00	381,590.81	26,440.91	355,149.90
	362,046.76	0.00	19,544.05	0.00	0.00	0.00	381,590.81	26,440.91	355,149.90
	0.00	0.00	0.00 (a)	50,000.00	0.00	0.00	50,000.00	19,387.96	30,612.04
Totals.....	10,766,029.55	95,033,509.85	2,944,236.96	(a) 0.00 (b) 996,035.44 (c) 11,249.48	(a) 0.00 (b) 996,035.44 (c) 11,249.48	(4,930,325.69)	104,820,735.59	86,742,589.38	18,078,146.21

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## THE PHILIPPINE SENATE.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱73,678.04</b>	<b>Capital</b> .....	<b>₱135,616.18</b>
Motor vehicles and accessories.....	15,067.65	Fixed capital.....	73,678.04
Furniture and office equipment.....	56,970.44	Current capital.....	61,938.14
Ordnance.....	43.20		
Fire protection equipment.....	20.00		
Other equipment.....	1,576.75		
<b>Current assets</b> .....	<b>160,585.22</b>	<b>Current liabilities</b> .....	<b>98,647.08</b>
Accounts receivable.....	19,607.01	Accounts payable.....	81,496.73
Cash, disbursing officers.....	4,669.60	Accrued leave payable.....	17,150.35
Drawing account, Insular Treasury..	136,308.61		
<b>Total assets</b> .....	<b>234,263.26</b>	<b>Total liabilities</b> .....	<b>234,263.26</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	<b>₱719,420.00</b>	<b>₱421,849.62</b>	<b>+ ₱297,570.38</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.	719,420.00	353,010.00	+ 366,410.00
Emergency Board allotment, Resolution No. 26.....	0.00	68,839.62	- 68,839.62
<b>Appropriation balances from prior year:</b>	<b>0.00</b>	<b>2,491.56</b>	<b>- 2,491.56</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.	0.00	2,491.56	- 2,491.56
<b>Reversions of authorizations in excess of requirements:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net authorizations</b> .....	<b>719,420.00</b>	<b>424,341.18</b>	<b>+ 295,078.82</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>657,481.86</b>	<b>424,341.18</b>	<b>+ 233,140.68</b>
Salaries.....	284,104.32	236,617.41	+ 47,486.91
Wages.....	15,816.83	11,100.25	+ 4,716.58
Bonuses.....	14,020.10	0.00	+ 14,020.10
Travel expense of personnel.....	154,175.28	95,607.77	+ 58,567.51
Freight, express and delivery service.....	0.00	43.50	- 43.50
Postal, telegraph, telephone and cable service.....	16,783.48	8,274.33	+ 8,509.15
Illumination and power service.....	2,849.41	2,935.60	- 86.19
Miscellaneous service.....	84,197.41	6,202.24	+ 77,995.17
Rental of buildings and grounds.....	1,828.80	0.00	+ 1,828.80
Consumption of supplies and materials.....	21,120.22	17,844.92	+ 3,275.30
Printing and binding reports, documents and publications.....	13,661.71	23,291.08	- 9,629.37
Maintenance and repair (contract payments only).....	1,619.42	3,580.52	- 1,961.10
Purchase of equipment.....	23,553.10	18,843.56	+ 4,709.54
Discretionary expenditures.....	23,751.78	0.00	+ 23,751.78
<b>Appropriation balances carried forward:</b>	<b>61,938.14</b>	<b>0.00</b>	<b>+ 61,938.14</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	61,938.14	0.00	+ 61,938.14
<b>Total conversions and balances</b> .....	<b>719,420.00</b>	<b>424,341.18</b>	<b>+ 295,078.82</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱65,561.78	Dropped by sale.....	₱7,448.80
Acquisitions by purchase.....	23,553.10	Depreciation accruals.....	3,999.15
Acquisitions by interbureau transfer.....	151.65	Dropped by interbureau transfer.....	24.21
		Inventory adjustments.....	4,116.33
		<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>73,678.04</b>
<b>Total debits</b> .....	<b>89,266.53</b>	<b>Total credits</b> .....	<b>89,266.53</b>

*The Philippine Senate—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱637,748.16	Balance, December 31, 1918.....	₱65,561.78
Contributions to public revenues.....	7,984.37	Prior year adjustments:	
Contributions of fixed property to other bureaus .....	24.21	Inventory credits (fixed property)....	(4,116.33)
Capital value of fixed property sold.....	7,448.80	Cancellation of prior year charges....	355.82
Balance, December 31, 1919 (see balance sheet) .....	135,616.18	Balance, December 31, 1918, as adjusted..	61,801.27
		Allotments from public revenues.....	719,420.00
		Contributions of fixed property from other bureaus .....	151.65
		Sales of fixed property.....	7,448.80
Total debits.....	788,821.72	Total credits.....	788,821.72

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Legislation</b> .....	₱409,091.00	₱406,709.39	+ ₱2,381.61
Expense:			
Compensation of members and clerical service.....	295,095.10	236,161.09	+ 58,934.01
Travel expense of members and personnel.....	35,750.18	95,607.77	— 59,857.59
Consumption of supplies and materials.....	20,325.01	17,844.92	+ 2,480.09
Labor.....	15,492.46	11,100.25	+ 4,392.21
Illumination and power service.....	2,849.41	2,935.60	— 86.19
Printing and binding reports, documents and publications.....	13,661.71	23,291.08	— 9,629.37
Other expense.....	26,096.88	19,854.78	+ 6,242.10
	409,270.75	406,795.49	+ 2,475.26
Incidental receipts:			
Sales of waste materials.....	179.75	86.10	+ 93.65
<b>Philippine publicity</b> .....	228,657.16	0.00	+ 228,657.16
Expense:			
Clerical service (Philippine Mission).....	2,173.19	0.00	+ 2,173.19
Labor.....	1,180.50	0.00	+ 1,180.50
Travel expense of members and personnel of the Philippine Mission .....	118,425.10	0.00	+ 118,425.10
Postal, telegraph, telephone and cable service.....	8,998.08	0.00	+ 8,998.08
Miscellaneous service.....	71,504.50	0.00	+ 71,504.50
Rental of buildings and grounds.....	1,828.80	0.00	+ 1,828.80
Consumption of supplies and materials.....	795.21	0.00	+ 795.21
Discretionary expenditures.....	23,751.78	0.00	+ 23,751.78
<b>National defense</b> .....	0.00	456.32	— 456.32
Compensation of personnel on duty with the Philippine National Guard .....	0.00	456.32	— 456.32
<b>Net cost of general welfare service</b> (see statement of capital account) ..	637,748.16	407,165.71	+ 230,582.45

## THE HOUSE OF REPRESENTATIVES.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱128,214.47</b>	<b>Capital</b> .....	<b>₱131,757.04</b>
Motor vehicles and accessories.....	8,671.17	Fixed capital.....	128,214.47
Other land transportation equipment..	2,098.30	Current capital.....	3,542.57
Hand tools.....	6.78		
Furniture and office equipment.....	115,689.95		
Other equipment.....	1,748.27		
<b>Fiduciary assets (Drawing account, Insular Treasury)</b> .....	<b>302.25</b>	<b>Public and private trusts (Civil Service Trust Fund)</b> .....	<b>302.25</b>
<b>Current assets</b> .....	<b>157,696.39</b>	<b>Current liabilities</b> .....	<b>154,153.82</b>
Accounts receivable.....	7,479.12	Accounts payable.....	118,215.77
Cash, disbursing officers.....	400.00	Accrued leave payable.....	35,938.05
Drawing account, Insular Treasury..	149,817.27		
<b>Total assets</b> .....	<b>286,213.11</b>	<b>Total liabilities</b> .....	<b>286,213.11</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱946,488.00</b>	<b>₱636,828.00</b>	<b>+ ₱309,660.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	908,488.00	636,828.00	+ 271,660.00
Emergency Board allotment, Resolution No. 20.....	38,000.00	0.00	+ 38,000.00
<b>Appropriation balances from prior year</b> .....	<b>0.00</b>	<b>1,148.09</b>	<b>- 1,148.09</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	1,148.09	- 1,148.09
<b>Reversions of authorizations in excess of requirements</b> .....	<b>0.00</b>	<b>(30,300.95)</b>	<b>+ 30,300.95</b>
<b>Net authorizations</b> .....	<b>946,488.00</b>	<b>607,675.14</b>	<b>+ 338,812.86</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>942,945.43</b>	<b>607,675.14</b>	<b>+ 335,270.29</b>
Salaries.....	387,421.60	373,672.95	+ 13,748.65
Wages.....	19,025.27	13,904.69	+ 5,120.58
Bonuses.....	19,257.44	0.00	+ 19,257.44
Travel expense of personnel.....	297,175.21	137,057.59	+ 160,117.62
Freight, express and delivery service.....	159.14	104.55	+ 54.59
Postal, telegraph, telephone and cable service.....	29,072.83	15,353.34	+ 13,719.49
Illumination and power service.....	3,567.99	2,476.89	+ 1,091.10
Miscellaneous service.....	84,178.48	6,753.46	+ 77,425.02
Rental of buildings and grounds.....	12,531.56	8,957.02	+ 3,574.54
Consumption of supplies and materials.....	36,520.13	18,792.76	+ 17,727.37
Printing and binding reports, documents and publications.....	22,650.84	23,822.74	- 1,171.90
Maintenance and repair (contract payments only).....	1,065.11	1,083.94	- 18.83
Discretionary expenditures.....	21,318.92	0.00	+ 21,318.92
Purchase of equipment.....	9,000.91	5,695.21	+ 3,305.70
<b>Appropriation balances carried forward</b> .....	<b>3,542.57</b>	<b>0.00</b>	<b>+ 3,542.57</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	3,542.57	0.00	+ 3,542.57
<b>Total conversions and balances</b> .....	<b>946,488.00</b>	<b>607,675.14</b>	<b>+ 338,812.86</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱127,332.17	Dropped by sale.....	₱177.50
Acquisitions by purchase.....	9,000.91	Depreciation accruals.....	580.45
		Losses.....	4,475.88
		Dropped by interbureau transfer.....	2,884.78
		<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>128,214.47</b>
<b>Total debits</b> .....	<b>136,333.08</b>	<b>Total credits</b> .....	<b>136,333.08</b>

*The House of Representatives—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱934,490.32	Balance, December 31, 1918.....	₱127,332.17
Contributions to public revenues.....	5,268.92	Prior year adjustment:	
Contributions to other bureaus (fixed property).....	2,884.78	Cancellation of prior year charges.....	4,909.83
Losses of fixed property.....	4,475.88	Balance, December 31, 1918, as adjusted..	132,242.00
Capital value of fixed assets sold.....	177.50	Allotments from public revenues.....	946,488.00
Balance, December 31, 1919 (see balance sheet).....	131,757.04	Sales of fixed property.....	177.50
		Fines and forfeitures.....	146.94
Total debits.....	1,079,054.44	Total credits.....	1,079,054.44

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Legislation.....	₱684,490.32	₱601,351.94	+ ₱83,138.38
Expense:			
Compensation of members and clerical service.....	402,104.55	373,223.83	+ 28,880.72
Labor.....	20,161.25	13,848.07	+ 6,313.18
Consumption of supplies and materials.....	35,728.67	18,792.76	+ 16,935.91
Travel expense of members and personnel.....	159,519.48	137,057.59	+ 22,461.89
Postal, telegraph, telephone and cable service.....	19,574.65	15,353.34	+ 4,221.31
Rental of buildings and grounds.....	10,702.76	8,957.02	+ 1,745.74
Printing and binding reports, documents and publications.....	22,024.37	23,822.74	- 1,798.37
Depreciation of equipment.....	580.45	0.00	+ 580.45
Other expense.....	14,128.79	10,418.84	+ 3,709.95
	684,524.97	601,474.19	+ 83,050.78
Incidental receipts:			
Service receipts (sales of public documents and waste materials).....	0.00	64.81	- 64.81
Other.....	34.65	57.44	- 22.79
	34.65	122.25	- 87.60
Philippine publicity.....	250,000.00	0.00	+ 250,000.00
Clerical service (Philippine Mission).....	2,258.01	0.00	+ 2,258.01
Labor.....	1,180.50	0.00	+ 1,180.50
Travel expense of members and personnel of the Philippine Mission.....	137,655.73	0.00	+ 137,655.73
Postal, telegraph, telephone and cable service.....	9,498.18	0.00	+ 9,498.18
Miscellaneous service.....	74,841.93	0.00	+ 74,841.93
Rental of buildings and grounds.....	1,828.80	0.00	+ 1,828.80
Consumption of supplies and materials.....	791.46	0.00	+ 791.46
Printing and binding reports, documents and publications.....	626.47	0.00	+ 626.47
Discretionary expenditures.....	21,318.92	0.00	+ 21,318.92
National defense.....	0.00	505.74	- 505.74
Compensation of personnel on duty with the Philippine National Guard.....	0.00	505.74	- 505.74
Net cost of general welfare service (see statement of capital account) ..	934,490.32	601,857.68	+ 332,632.64

## SUPREME COURT.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱250,294.01</b>	<b>Capital</b> .....	<b>₱250,294.01</b>
Buildings.....	100,000.00	Fixed capital.....	250,294.01
Hand tools.....	1.21	Current capital.....	0.00
Furniture and office equipment.....	150,292.80		
<b>Working assets</b> .....	<b>6,975.80</b>	<b>Treasury advances</b> .....	<b>6,975.80</b>
Deferred charges.....	6,975.80		
<b>Current assets</b> .....	<b>24,239.68</b>	<b>Current liabilities</b> .....	<b>24,239.68</b>
Cash, collecting officers.....	207.23	Accounts payable.....	2,985.30
Drawing account, Insular Treasury.....	24,032.45	Accrued leave payable.....	21,254.38
<b>Total assets</b> .....	<b>281,509.49</b>	<b>Total liabilities</b> .....	<b>281,509.49</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱278,960.00</b>	<b>₱252,626.00</b>	<b>+ ₱26,334.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	278,960.00	251,026.00	+ 27,934.00
Deficiency appropriation for public service, Act 2783.....	0.00	1,600.00	- 1,600.00
<b>Appropriation balances from prior year</b> .....	<b>0.00</b>	<b>(771.45)</b>	<b>+ 771.45</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(771.45)	+ 771.45
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(10,139.76)</b>	<b>(6,737.25)</b>	<b>- 3,402.51</b>
<b>Net authorizations</b> .....	<b>268,820.24</b>	<b>245,117.30</b>	<b>+ 23,702.94</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>268,820.24</b>	<b>245,117.30</b>	<b>+ 23,702.94</b>
Salaries.....	227,798.26	223,550.45	+ 4,247.81
Wages.....	3,429.05	2,617.85	+ 811.20
Bonuses.....	17,165.75	0.00	+ 17,165.75
Travel expense of personnel.....	900.00	523.30	+ 376.70
Freight, express and delivery service.....	23.21	13.20	+ 10.01
Postal, telegraph, telephone and cable service.....	2,986.52	2,945.28	+ 41.24
Illumination and power service.....	770.32	1,295.54	- 525.22
Miscellaneous service.....	1,364.18	1,807.07	- 442.89
Consumption of supplies and materials.....	6,490.00	5,526.60	+ 963.40
Printing and binding reports, documents and publications.....	425.65	337.05	+ 88.60
Maintenance and repair (contract payments only).....	467.30	610.95	- 143.65
Purchase of equipment.....	7,000.00	5,890.01	+ 1,109.99
<b>Appropriation balances carried forward</b> .....	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total conversions and balances</b> .....	<b>268,820.24</b>	<b>245,117.30</b>	<b>+ 23,702.94</b>

## Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1918.....	Dropped by sale.....
Acquisitions by purchase.....	Depreciation accruals.....
Acquisitions by interbureau transfer.....	Dropped by interbureau transfer.....
	Losses.....
<b>Total debits</b> .....	<b>Balance, December 31, 1919 (see balance sheet)</b> .....
	<b>Total credits</b> .....

*Supreme Court—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱230,890.17	Balance, December 31, 1918.....	₱243,090.10
Reversions of excess public revenue allotments.....	10,139.76	Allotments from public revenues.....	278,960.00
Contributions to public revenues.....	31,877.49	Contributions of fixed property from other bureaus.....	1,573.33
Contributions to other bureaus (fixed property).....	418.00	Sales of fixed property.....	278.00
Losses of fixed property.....	4.00		
Capital value of fixed assets sold.....	278.00		
Balance, December 31, 1919 (see balance sheet).....	250,294.01		
<b>Total debits.....</b>	<b>523,901.43</b>	<b>Total credits.....</b>	<b>523,901.43</b>

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Adjudication.....	₱230,890.17	₱208,841.27	+ ₱22,048.90
Expense:			
Judicial and clerical service.....	248,393.06	224,390.88	+ 24,002.18
Other expense.....	14,096.60	13,110.39	+ 986.21
	262,489.66	237,501.27	+ 24,988.39
Incidental receipts:			
Clerk of court and bar examination fees.....	31,424.74	28,637.30	+ 2,787.44
Other.....	174.75	22.70	+ 152.05
	31,599.49	28,660.00	+ 2,939.49
National defense.....	0.00	1,777.42	- 1,777.42
Compensation of personnel on duty with the Philippine National Guard.....	0.00	1,777.42	- 1,777.42
Net cost of general welfare service (see statement of capital account)..<	230,890.17	210,618.69	+ 20,271.48

## INFERIOR COURTS.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱113,452.90</b>	<b>Capital</b> .....	<b>₱113,452.90</b>
Buildings.....	65,960.57	Fixed capital.....	113,452.90
Land transportation equipment (other than motor).....	321.60	Current capital.....	0.00
Furniture and office equipment.....	44,496.36		
Fire protection equipment.....	88.20		
Other equipment.....	2,586.17		
<b>Working assets</b> .....	<b>4,491.46</b>	<b>Treasury advances</b> .....	<b>4,491.46</b>
Supplies and materials.....	4,270.37		
Sales stock.....	221.09		
<b>Current assets</b> .....	<b>305,695.20</b>	<b>Current liabilities</b> .....	<b>305,695.20</b>
Accounts receivable.....	49,081.84	Accounts payable.....	193,543.89
Cash, collecting and disbursing officers.....	8,029.42	Accrued leave payable.....	112,151.31
Drawing account, Insular Treasury.....	248,583.94		
<b>Total assets</b> .....	<b>423,639.56</b>	<b>Total liabilities</b> .....	<b>423,639.56</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱1,658,645.00	₱1,383,057.00	+ ₱275,588.00
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,658,645.00	1,383,057.00	+ 275,588.00
Reversions of authorizations in excess of requirements.....	(75,842.99)	(88,892.48)	+ 13,049.49
<b>Net authorizations</b> .....	<b>1,582,802.01</b>	<b>1,294,164.52</b>	<b>+ 288,637.49</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	1,582,802.01	1,294,164.52	+ 288,637.49
Salaries.....	1,173,481.72	1,153,414.89	+ 20,066.83
Wages.....	20,950.84	19,253.78	+ 1,697.06
Bonuses.....	255,365.61	0.00	+ 255,365.61
Travel expense of personnel.....	48,700.00	44,383.31	+ 4,316.69
Freight, express and delivery service.....	347.02	478.07	- 131.05
Postal, telegraph, telephone and cable service.....	10,936.23	13,507.85	- 2,571.62
Illumination and power service.....	895.56	800.23	+ 95.33
Miscellaneous service.....	26,500.00	22,047.93	+ 4,452.07
Rental of buildings and grounds.....	3,798.13	3,600.00	+ 198.13
Consumption of supplies and materials.....	28,425.10	24,573.31	+ 3,851.79
Printing and binding reports, documents and publications.....	9,901.80	8,545.95	+ 1,355.85
Maintenance and repair (contract payments only).....	500.00	445.61	+ 54.39
Purchase of equipment.....	2,000.00	3,113.59	- 1,113.59
Appropriation balances carried forward.....	0.00	0.00	0.00
<b>Total conversions and balances</b> .....	<b>1,582,802.01</b>	<b>1,294,164.52</b>	<b>+ 288,637.49</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱111,455.64	Inventory adjustments.....	₱26.74
Acquisitions by purchase.....	2,000.00		
Acquisitions by interbureau transfer.....	24.00	<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>113,452.90</b>
<b>Total debits</b> .....	<b>113,479.64</b>	<b>Total credits</b> .....	<b>113,479.64</b>



*Inferior Courts—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service .....	₱1,114,752.15	Balance, December 31, 1918.....	₱111,455.64
Reversions of excess public revenue allotments .....	75,842.99	Prior year adjustments:	
Contributions to public revenues.....	536,287.93	Inventory credits (fixed property)....	(26.74)
Balance, December 31, 1919 (see balance sheet) .....	113,452.90	Cancellation of prior year charges....	15,595.89
		Balance, December 31, 1918, as adjusted..	127,024.79
		Allotments from public revenues.....	1,658,645.00
		Contributions of fixed property from other bureaus .....	24.00
		Fines and forfeitures.....	54,290.48
		Profits from sales of supplies and materials .....	351.70
Total debits.....	1,840,335.97	Total credits.....	1,840,335.97

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Adjudication .....	₱1,114,752.15	₱805,073.32	+ ₱309,678.83
Expense:			
Judiciary and clerical service.....	1,424,982.83	1,153,137.47	+ 271,845.36
Labor.....	25,815.34	19,253.78	+ 6,561.56
Consumption of supplies.....	28,425.10	24,573.31	+ 3,851.79
Travel expense of personnel.....	48,700.00	44,383.31	+ 4,316.69
Postal, telegraph, telephone and cable service.....	10,936.23	13,507.85	- 2,571.62
Other expense.....	41,942.51	36,106.59	+ 5,835.92
	1,580,802.01	1,290,962.31	+ 289,839.70
Incidental receipts:			
Service receipts (F. Y. 1919, Justices of the Peace fees ₱275,274.16 and Clerks of Courts fees ₱134,867.31).....	410,141.47	417,513.07	- 7,371.60
Land registration fees.....	55,497.67	67,717.58	- 12,219.91
Other.....	410.72	658.34	- 247.62
	466,049.86	485,888.99	- 19,839.13
National defense.....	0.00	277.42	- 277.42
Compensation of personnel on duty with the Philippine National Guard.....	0.00	277.42	- 277.42
Aid to local governments.....	0.00	15.00	- 15.00
Contribution of fixed property.....	0.00	15.00	- 15.00
Net cost of general welfare service (see statement of capital account)...	1,114,752.15	805,365.74	+ 309,386.41

## THE EXECUTIVE.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱446,835.12</b>	<b>Capital</b> .....	<b>₱1,720,268.54</b>
Buildings.....	221,600.00	Fixed capital.....	446,835.12
Docks and wharves.....	8,175.43	Current capital.....	1,273,433.42
Motor vehicles and accessories.....	4,259.05		
Other land transportation equipment.....	1,436.86		
Industrial machinery and implements.....	67.62		
Hand tools.....	300.29		
Furniture and office equipment.....	117,623.33		
Ordnance.....	300.83		
Technical and scientific equipment.....	92,351.60		
Fire protection equipment.....	390.58		
Telegraph and telephone equipment.....	95.50		
Other equipment.....	234.03		
<b>Working assets</b> .....	<b>8,644.18</b>	<b>Treasury advances</b> .....	<b>8,644.18</b>
Supplies and materials.....	2,728.30		
Sales stock.....	5,589.05		
Deferred charges.....	326.83		
<b>Current assets</b> .....	<b>1,686,293.01</b>	<b>Current liabilities</b> .....	<b>412,859.59</b>
Accounts receivable.....	10,925.95	Accounts payable.....	367,990.07
Investments and securities.....	818,200.00	Accrued leave payable.....	44,869.52
Cash, disbursing officers.....	30,946.10		
Drawing account, Insular Treasury.....	826,220.96		
<b>Total assets</b> .....	<b>2,141,772.31</b>	<b>Total liabilities</b> .....	<b>2,141,772.31</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱445,572.41	Dropped by sale.....	₱12,387.50
Acquisitions by purchase.....	23,271.52	Depreciation accruals.....	1,532.50
Acquisitions by interbureau transfer.....	11,591.80	Losses.....	9,320.00
Fixed property brought into account.....	287.30	Dropped by interbureau transfer.....	10,623.91
		Dropped by transfer to local governments.....	24.00
		<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>446,835.12</b>
<b>Total debits</b> .....	<b>480,723.03</b>	<b>Total credits</b> .....	<b>480,723.03</b>

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱2,527,583.38	Balance, December 31, 1918.....	₱714,031.06
Reversions of excess public revenue allotments.....	459,419.96	Prior year adjustment:	
Contributions to public revenues.....	42,146.99	Cancellation of prior year charges.....	111.86
Contributions of fixed property to other bureaus.....	10,623.91	<b>Balance, December 31, 1918, as adjusted</b> .....	<b>714,142.92</b>
Capital value of fixed property sold.....	12,387.50	Allotments from public revenues.....	4,040,800.52
Losses of fixed property.....	9,320.00	Contributions of fixed property from other bureaus.....	11,591.80
<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>1,720,268.54</b>	Sales of fixed property.....	14,877.50
		Fixed property brought into account.....	287.30
		Administrative fines and forfeitures.....	50.24
<b>Total debits</b> .....	<b>4,781,750.28</b>	<b>Total credits</b> .....	<b>4,781,750.28</b>

*The Executive—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
<b>New appropriations for the year</b>	<b>₱4,040,800.52</b>	<b>₱2,343,028.89</b>	<b>+ ₱1,697,771.63</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727	1,086,412.00	530,950.00	+ 555,462.00
Emergency Board allotments, Resolutions Nos. 39, 1919; 18 and 31, 1918	2,563.55	26,000.00	— 23,436.45
Appropriation for City of Baguio, Act 2711, Sec. 2553	174,892.84	134,411.71	+ 40,481.13
Appropriation for Insular Aid to special and non-Christian provinces, Acts 2786 and 2736	205,000.00	783,000.00	— 578,000.00
Appropriation for Insular Aid to special and non-Christian provinces, Act 2736 transferred to Bureau of Public Works	0.00	(728,000.00)	+ 728,000.00
Appropriation for Board of Pharmaceutical Examiners and Inspectors, Acts 2785 and 2762	24,525.00	12,000.00	+ 12,525.00
Appropriation for stock herds and farms, Act 2758	0.00	400,000.00	— 400,000.00
Appropriation for stock herds and farms, Section 3, Act 2758, receipts automatically appropriated	14,380.00	0.00	+ 14,380.00
Appropriation for the protection of early infancy, Act 2633	5,616.00	18,767.18	— 13,151.18
Appropriation for Fourth Regional Convention of Physicians and Pharmacists, Act 2739	0.00	2,000.00	— 2,000.00
Appropriation for Board of Dental, Medical, Pharmaceutical and Optical Examiners, Acts 2785 and 2727	7,235.00	5,700.00	+ 1,535.00
Appropriation for ship subsidies, 1919, Act 2785; 1918, Act 2727	54,000.00	54,000.00	0.00
Appropriation for Relief of the invalids of the Philippine Revolutions, Act 2756	50,000.00	50,000.00	0.00
Deficiency appropriation for public service, Act 2783	0.00	54,200.00	— 54,200.00
Appropriation for contribution to City of Manila, Act 2711, Sec. 2442	1,000,000.00	1,000,000.00	0.00
Appropriation for the celebration of the 4th centennial of the discovery of the Philippine Islands by Fernando Magellan, Act 2810	50,000.00	0.00	+ 50,000.00
Appropriation for aid to sufferers of earthquakes, fires, floods, typhoons, etc., Act 2854	300,000.00	0.00	+ 300,000.00
Appropriation for rice and corn fund, Act 2818	1,000,000.00	0.00	+ 1,000,000.00
Appropriation for examining board of nurses, Act 2808	3,000.00	0.00	+ 3,000.00
Appropriation for examining board of nurses, receipts automatically appropriated	176.13	0.00	+ 176.13
Appropriation for William Atkinson Jones mausoleum, Virginia, Act 2795	60,000.00	0.00	+ 60,000.00
Appropriation for construction of a provincial jail in the Province of Surigao, Act 2807	28,000.00	0.00	+ 28,000.00
Appropriation for the investigation of controversies between the owners and tenants of large states, Act 2865 transferred from Bureau of Lands	25,000.00	0.00	+ 25,000.00
Appropriation for the celebration of the 4th centennial of the discovery of the Philippine Islands by Fernando Magellan, Act 2810, transferred to "Magellan Fourth Centennial Commission, Act 2810"	(50,000.00)	0.00	— 50,000.00
<b>Appropriation balances from prior year</b>	<b>268,458.65</b>	<b>8,538.59</b>	<b>+ 259,920.06</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672	(1,024.07)	(8,714.23)	+ 7,690.16
Appropriation for coconut products board, Act 2598	5,078.96	6,902.82	— 1,823.86
Appropriation for sugar central board, Act 2479	10,350.00	10,350.00	0.00
Appropriation for Insular Aid to special and non-Christian provinces, Act 2736	30,000.00	0.00	+ 30,000.00
Appropriation for Fourth Regional Convention of Physicians and Pharmacists, Act 2739	2,000.00	0.00	+ 2,000.00
Appropriation for Board of Pharmaceutical Examiners and Inspectors, Act 2762	(126.27)	0.00	— 126.27
Appropriation for stock herds and farms, Act 2758	222,180.03	0.00	+ 222,180.03
<b>Reversions of authorizations in excess of requirements</b>	<b>(459,419.96)</b>	<b>(146,357.92)</b>	<b>— 313,062.04</b>
<b>Net authorizations</b>	<b>3,849,839.21</b>	<b>2,205,209.56</b>	<b>+ 1,644,629.65</b>

*The Executive—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Conversions and balances:</b>			
Appropriation charges.....	₱2,576,405.70	₱1,936,750.91	+ ₱639,654.88
Salaries .....	394,147.68	390,649.17	+ 3,498.51
Wages .....	18,188.11	18,204.09	— 15.98
Bonuses .....	32,258.97	0.00	+ 32,258.97
Travel expense of personnel.....	22,460.96	21,986.64	+ 474.32
Freight, express and delivery service.....	3,433.93	988.61	+ 2,445.32
Postal, telegraph, telephone and cable service.....	85,119.35	29,967.70	+ 55,151.65
Illumination and power service.....	11,058.07	11,369.62	— 311.55
Miscellaneous service.....	72,759.80	137,882.28	— 65,122.48
Rental of buildings and grounds.....	1,349.41	580.61	+ 768.80
Consumption of supplies and materials.....	41,739.96	28,903.53	+ 12,836.43
Printing and binding reports, documents and publications..	16,114.85	6,321.45	+ 9,793.40
Cash contributions and gratuities (other than to local governments).....	442,262.51	30,070.58	+ 412,191.93
Discretionary expenditures.....	7,499.86	24,280.64	— 16,780.78
Travel expense of persons not government employees.....	125.87	7.30	+ 118.57
Maintenance and repair (contract payments only).....	1,587.36	1,031.71	+ 555.65
Purchase of equipment.....	23,271.52	171,470.61	— 148,199.09
Purchase of public works.....	0.00	970.00	— 970.00
Cash contributions to local governments.....	1,346,464.03	1,022,399.70	+ 324,064.33
Ship subsidies.....	54,000.00	39,666.67	+ 14,333.33
Extraordinary losses.....	2,563.55	0.00	+ 2,563.55
Appropriation balances carried forward.....	1,273,433.42	268,458.65	+ 1,004,974.77
Public service appropriation, 1919, Act 2785; 1918, Act 2727..	(1,272.10)	(1,024.07)	— 248.03
Appropriation for coconut products board, Act 2598.....	0.00	5,078.96	— 5,078.96
Appropriation for sugar central board, Act 2479.....	0.00	10,350.00	— 10,350.00
Appropriation for Insular Aid to special and non-Christian provinces, Acts 2786 and 2736.....	0.00	30,000.00	— 30,000.00
Appropriation for Fourth Regional Convention of Physicians and Pharmacists, Act 2739.....	0.00	2,000.00	— 2,000.00
Appropriation for Board of Pharmaceutical Examiners and Inspectors, Acts 2785 and 2762.....	0.00	(126.27)	+ 126.27
Appropriation for stock herds and farms, Act 2758.....	180,749.59	222,180.03	— 41,430.44
Appropriation for stock herd promotion fund, Section 3, Act 2758.....	14,380.00	0.00	+ 14,380.00
Appropriation for William Atkinson Jones' Mausoleum, Act 2795.....	60,000.00	0.00	+ 60,000.00
Appropriation for construction of a provincial jail, Surigao, Act 2807.....	28,000.00	0.00	+ 28,000.00
Appropriation for rice and corn fund, Act 2818.....	991,575.93	0.00	+ 991,575.93
<b>Total conversions and balances.....</b>	<b>3,849,839.21</b>	<b>2,205,209.56</b>	<b>+ 1,644,629.65</b>

*Statement of General Welfare Service.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Cost of executive direction and control.....</b>	<b>₱496,119.57</b>	<b>₱447,824.46</b>	<b>+ ₱48,295.11</b>
Expense:			
Compensation of executive heads and clerical personnel.....	402,558.85	348,217.45	+ 54,341.40
Travel expense of personnel.....	18,582.27	19,620.07	— 1,037.80
Postal, telegraph, telephone and cable service.....	22,769.65	29,700.00	— 6,930.35
Illumination and power service.....	10,397.89	10,869.86	— 471.97
Printing and binding.....	3,365.50	6,181.80	— 2,816.30
Discretionary expenditures.....	7,499.86	24,280.64	— 16,780.78
Depreciation of plant and equipment.....	1,532.50	153.82	+ 1,378.68
Other expense.....	36,926.04	15,802.70	+ 21,123.34
	503,632.56	454,826.34	+ 48,806.22
Incidental receipts:			
Service receipts (passport fees, etc.).....	7,512.99	7,001.88	+ 511.11
<b>Aid to local governments.....</b>	<b>1,346,488.03</b>	<b>1,022,423.70</b>	<b>+ 324,064.33</b>
Department of Mindanao and Sulu.....	235,000.00	25,000.00	+ 210,000.00
City of Baguio.....	174,892.84	134,411.71	+ 40,481.13
City of Manila.....	936,571.19	862,987.99	+ 73,583.20
Contribution of fixed property to City of Manila.....	24.00	24.00	0.00

*The Executive—Continued.**Statement of General Welfare Service—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Public charities</b> .....	<b>₱ 142,347.49</b>	<b>₱ 30,022.18</b>	<b>+ ₱ 112,325.31</b>
Cash contributions for protection of early infancy.....	5,616.00	18,767.18	— 13,151.18
Relief of the invalids of the Philippine Revolution.....	13,248.74	11,255.00	+ 1,993.74
Public calamities, Act 2854.....	123,482.75	0.00	+ 123,482.75
<b>Development of agriculture</b> .....	<b>39,467.77</b>	<b>26,658.16</b>	<b>+ 12,809.61</b>
Expense:			
Supervisory and clerical service.....	14,223.98	5,353.34	+ 8,870.64
Labor.....	9,029.07	4,467.56	+ 4,561.51
Consumption of supplies and materials.....	7,560.80	14,515.01	— 6,954.21
Travel expense of personnel.....	1,745.90	1,452.78	+ 293.12
Postal, telegraph, telephone and cable service.....	391.25	20.72	+ 370.53
Other expense.....	6,580.17	948.75	+ 5,631.42
	<b>39,531.17</b>	<b>26,758.16</b>	<b>+ 12,773.01</b>
<b>Incidental receipts:</b>			
Service receipts.....	24.00	100.00	— 76.00
Other.....	39.40	0.00	+ 39.40
	<b>63.40</b>	<b>100.00</b>	<b>— 36.60</b>
<b>Cost of public health</b> .....	<b>8,544.60</b>	<b>3,349.86</b>	<b>+ 5,194.74</b>
Expense:			
Compensation of Dental, Medical and Pharmaceutical exam- iners, etc.....	19,408.18	10,462.43	+ 8,945.75
Other expense.....	8,667.42	3,315.43	+ 5,351.99
	<b>28,075.60</b>	<b>13,777.86</b>	<b>+ 14,297.74</b>
<b>Incidental receipts:</b>			
Service receipts (Dental, Medical and Pharmaceutical exam- ination fees, etc.).....	19,531.00	10,428.00	+ 9,103.00
<b>National defense</b> .....	<b>73,236.69</b>	<b>40,001.20</b>	<b>+ 33,235.49</b>
Council of national defense and compensation of personnel on duty with the Philippine National Guard.....	6,728.71	19,751.53	— 13,022.82
Other expense.....	66,507.98	20,249.67	+ 46,258.31
<b>Development of commerce</b> .....	<b>54,000.00</b>	<b>39,666.67</b>	<b>+ 14,333.33</b>
Ship subsidies.....	54,000.00	39,666.67	+ 14,333.33
<b>Public education</b> .....	<b>299,885.00</b>	<b>0.00</b>	<b>+ 299,885.00</b>
Scholarships.....	299,885.00	0.00	+ 299,885.00
<b>Other economic development</b> .....	<b>4,065.42</b>	<b>0.00</b>	<b>+ 4,065.42</b>
Investigation of controversies between the owners and tenants of large estates.....	4,065.42	0.00	+ 4,065.42
<b>General service (a)</b> .....	<b>63,428.81</b>	<b>137,012.01</b>	<b>— 73,583.20</b>
Services rendered by the City of Manila to the Central Govern- ment—			
Miscellaneous service (1919 service for six months only).....	63,428.81	137,012.01	— 73,583.20
<b>Net cost of general welfare service (see statement of capital account)</b> ..	<b>2,527,583.38</b>	<b>1,746,958.24</b>	<b>+ 780,625.14</b>

## (a) Functional distributions as follows:

Cost of revenue collection.....	₱2,652.77	₱4,580.16	— ₱1,927.39
Executive direction and control.....	1,525.86	5,735.69	— 4,209.83
Legislation.....	91.88	163.91	— 62.03
Law and order.....	1,929.36	3,672.86	— 1,743.50
Public health.....	17,714.31	33,283.19	— 15,568.88
Protection against forces majeures.....	51.90	78.53	— 26.63
Public education.....	4,958.44	10,023.14	— 5,064.70
Public corrections.....	18,858.01	37,795.86	— 18,937.85
Conservation of natural resources.....	10.14	95.38	— 85.24
Development of commerce.....	4,081.23	19,273.50	— 15,242.27
Development of agriculture.....	4,186.64	7,793.30	— 3,606.66
National defense.....	302.30	1,320.16	— 1,017.86
Development of industrial arts and sciences.....	4,413.71	13,015.76	— 8,602.05
Other economic development.....	2,702.26	210.57	+ 2,491.69
<b>Total</b> .....	<b>63,428.81</b>	<b>137,012.01</b>	<b>— 73,583.20</b>

## BUREAU OF AUDITS.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱64,396.18	Capital.....	₱66,120.86
Motor vehicles and accessories.....	2,508.82	Fixed capital.....	64,396.18
Furniture and office equipment.....	61,887.36	Current capital.....	1,724.68
Fiduciary assets.....	39,462.73	Public and private trusts.....	39,462.73
Drawing account, Insular Treasury.....	39,462.73	Civil Service Trust Fund.....	47.00
Working assets.....	24.00	Creditors' unclaimed balances.....	39,415.73
Deferred charges.....	24.00	Treasury advances.....	24.00
Current assets.....	77,650.41	Current liabilities.....	75,925.73
Accounts receivable.....	26,317.12	Accounts payable.....	25,196.43
Cash, collecting and disbursing officers.....	231.80	Accrued leave payable.....	50,729.30
Drawing account, Insular Treasury.....	51,101.49		
Total assets.....	181,533.32	Total liabilities.....	181,533.32

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase(+) Decrease(-).
Authorizations:			
New appropriations for the year.....	₱426,092.00	₱339,536.00	+ ₱86,556.00
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	426,092.00	339,536.00	+ 86,556.00
Appropriation balances from prior year.....	1,730.91	2,783.05	- 1,052.14
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	1,730.91	2,783.05	- 1,052.14
Reversions of authorizations in excess of requirements.....	(42,025.05)	(32,313.86)	- 9,711.19
Net authorizations.....	385,797.86	310,005.19	+ 75,792.67
Conversions and balances:			
Appropriation charges.....	384,073.18	308,274.28	+ 75,798.90
Salaries.....	261,809.41	240,582.97	+ 21,226.44
Wages.....	8,767.63	7,118.78	+ 1,648.85
Bonuses.....	47,754.84	0.00	+ 47,754.84
Travel expense of personnel.....	21,880.00	18,812.35	+ 3,067.65
Freight, express and delivery service.....	212.78	118.74	+ 94.04
Postal, telegraph, telephone and cable service.....	4,482.00	3,702.24	+ 779.76
Illumination and power service.....	1,686.11	1,326.94	+ 359.17
Miscellaneous service.....	952.31	1,118.91	- 166.60
Rental of buildings and grounds.....	12,090.00	12,000.00	0.00
Consumption of supplies and materials.....	9,500.00	7,787.09	+ 1,712.91
Printing and binding reports, documents and publications.....	10,000.00	10,000.00	0.00
Maintenance and repair (contract payments only).....	1,021.87	854.12	+ 167.75
Purchase of equipment.....	4,006.23	4,852.14	- 845.91
Appropriation balances carried forward.....	1,724.68	1,730.91	- 6.23
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,724.68	1,730.91	- 6.23
Total conversions and balances.....	385,797.86	310,005.19	+ 75,792.67

*Bureau of Audits—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱61,575.39	Dropped by sale.....	₱1,335.27
Acquisitions by purchase.....	4,006.23	Depreciation accruals.....	688.62
Acquisitions by interbureau transfer.....	846.80	Losses.....	3.65
Inventory adjustments.....	.30	Dropped by interbureau transfer.....	5.00
		Balance, December 31, 1919 (see balance sheet).....	64,396.18
Total debits.....	66,428.72	Total credits.....	66,428.72

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱374,019.22	Balance, December 31, 1918.....	₱63,306.30
Reversions of excess public revenue allotments.....	42,025.05	Prior year adjustments:	
Contributions to public revenues.....	8,933.26	Inventory adjustments (fixed property).....	.30
Contributions of fixed property to other bureaus.....	5.00	Cancellation of prior year charges.....	861.64
Losses of fixed property.....	3.65	Balance, December 31, 1918, as adjusted..	64,168.24
Capital value of fixed assets sold.....	1,335.27	Allotments from public revenues.....	426,092.00
Balance, December 31, 1919 (see balance sheet).....	66,120.86	Contributions of fixed property from other bureaus.....	846.80
		Sales of fixed property.....	1,335.27
Total debits.....	492,442.31	Total credits.....	492,442.31

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Cost of governmental audits.....	₱374,019.22	₱300,289.17	+ ₱73,730.05
Expense:			
Supervisory, technical and clerical service.....	318,331.88	247,377.46	+ 70,954.42
Travel expense of personnel.....	21,880.00	18,812.35	+ 3,067.65
Consumption of supplies.....	9,500.00	7,787.09	+ 1,712.91
Printing and binding reports, documents and publications.....	10,000.00	10,000.00	0.00
Depreciation of plant and equipment.....	688.62	1,740.68	- 1,052.06
Other expense.....	20,355.07	19,120.95	+ 1,234.12
	380,755.57	304,838.53	+ 75,917.04
Incidental receipts:			
Service receipts (reimbursement by the Philippine National Bank).....	6,613.22	4,464.88	+ 2,148.34
Sales of waste materials.....	123.13	84.48	+ 38.65
	6,736.35	4,549.36	+ 2,186.99
National defense.....	0.00	324.29	- 324.29
Compensation of personnel on duty with the Philippine National Guard.....	0.00	324.29	- 324.29
Aid to local governments.....	0.00	85.90	- 85.90
Contributions of fixed property.....	0.00	85.90	- 85.90
Net cost of general welfare service (see statement of capital account).....	374,019.22	300,699.36	+ 73,319.86

## BUREAU OF CIVIL SERVICE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱160,381.14</b>	<b>Capital</b> .....	<b>₱160,381.14</b>
Buildings.....	140,000.00	Fixed capital.....	160,381.14
Land transportation equipment (other than motor).....	122.33	Current capital.....	0.00
Hand tools.....	15.40		
Furniture and office equipment.....	20,243.41		
<b>Fiduciary assets</b> (Drawing account, Insular Treasury).....	<b>108.50</b>	<b>Public and private trusts</b> (Civil Service Trust Fund).....	<b>108.50</b>
<b>Working assets</b> .....	<b>495.86</b>	<b>Treasury advances</b> .....	<b>495.86</b>
Deferred charges.....	495.86		
<b>Current assets</b> .....	<b>103,461.49</b>	<b>Current liabilities</b> .....	<b>103,461.49</b>
Accounts receivable.....	350.00	Accounts payable (Retirement gratuities).....	91,678.18
Cash disbursing officers.....	100.00	Accounts payable.....	124.55
Drawing account, Insular Treasury.....	103,011.49	Accrued leave payable.....	11,658.76
<b>Total assets</b> .....	<b>264,446.99</b>	<b>Total liabilities</b> .....	<b>264,446.99</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱928,289.27	₱867,008.66	+ ₱61,280.61
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	122,275.00	79,505.00	+ 42,770.00
Retirement gratuities, Act 2589.....	806,014.27	785,903.66	+ 20,110.61
Deficiency appropriation for public service, Act 2783.....	0.00	1,600.00	- 1,600.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(18,592.40)	(8,178.32)	- 10,414.08
<b>Net authorizations</b> .....	<b>909,696.87</b>	<b>858,830.34</b>	<b>+ 50,866.53</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	909,696.87	858,830.34	+ 50,866.53
Salaries.....	65,368.51	56,631.05	+ 8,737.46
Wages.....	6,426.92	5,424.03	+ 1,002.89
Bonuses.....	12,258.68	0.00	+ 12,258.68
Travel expense of personnel.....	970.44	238.15	+ 732.29
Freight, express and delivery service.....	17.33	21.53	- 4.20
Postal, telegraph, telephone and cable service.....	2,463.33	1,858.65	+ 604.68
Illumination and power service.....	2,142.00	381.88	+ 1,760.12
Miscellaneous service.....	213.64	97.61	+ 116.03
Consumption of supplies and materials.....	6,640.00	4,230.58	+ 2,409.42
Printing and binding reports, documents and publications.....	3,319.05	2,878.55	+ 440.50
Maintenance and repair (contract payments only).....	144.83	167.72	- 22.89
Purchase of equipment.....	3,717.87	996.93	+ 2,720.94
Cash contributions and gratuities to Government employees retired under the provisions of Act 2589.....	806,014.27	785,903.66	+ 20,110.61
Appropriation balances carried forward.....	0.00	0.00	0.00
<b>Total conversions and balances</b> .....	<b>909,696.87</b>	<b>858,830.34</b>	<b>+ 50,866.53</b>



*Bureau of Civil Service—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱157,575.90	Dropped by sale.....	₱141.10
Acquisitions by purchase.....	3,717.87	Depreciation accruals.....	598.13
		Dropped by interbureau transfer.....	173.40
		Balance, December 31, 1919 (see balance sheet).....	160,381.14
Total debits.....	161,293.77	Total credits.....	161,293.77

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱96,459.38	Balance, December 31, 1918.....	₱157,575.90
Extraordinary charges—Gratuities to employees retired under Act 2589.....	806,014.27	Prior year adjustment:	
Capital value of fixed property sold.....	141.10	Cancellation of prior year charges.....	84.82
Reversions of excess public revenue allotments.....	18,592.40	Balance, December 31, 1918, as adjusted..	157,660.72
Contributions of fixed property to other bureaus.....	173.40	Allotments from public revenues.....	928,289.27
Contributions to public revenues.....	4,470.84	Administrative fines and forfeitures.....	141.44
Balance, December 31, 1919 (see balance sheet).....	160,381.14	Sales of fixed property.....	141.10
Total debits.....	1,086,232.53	Total credits.....	1,086,232.53

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Executive direction and control.....	₱96,459.38	₱71,053.73	+ ₱25,405.65
Expense:			
Supervisory and clerical service.....	76,643.33	56,631.05	+ 20,012.28
Labor.....	7,410.78	5,424.03	+ 1,986.75
Consumption of supplies.....	6,640.00	4,230.58	+ 2,409.42
Other expense.....	9,868.75	5,644.09	+ 4,224.66
	100,562.86	71,929.75	+ 28,633.11
Incidental receipts:			
Service receipts (surcharges on expenses incurred as custodian of Santa Potenciana Building).....	0.00	251.77	- 251.77
Other.....	4,103.48	624.25	+ 3,479.23
	4,103.48	876.02	+ 3,227.46
Net cost of general welfare service (see statement of capital account).....	96,459.38	71,053.73	+ 25,405.65

## PHILIPPINE CENSUS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱103,748.22</b>	<b>Capital .....</b>	<b>₱103,748.22</b>
Motor vehicles and accessories.....	3,788.20	Fixed capital.....	103,748.22
Other land transportation equipment.....	110.00	Current capital.....	0.00
Hand tools.....	67.60		
Furniture and office equipment.....	97,994.05		
Fire protection equipment.....	938.13		
Telegraph and telephone equipment.....	24.00		
Other equipment.....	826.24		
<b>Working assets.....</b>	<b>12.50</b>	<b>Treasury advances.....</b>	<b>12.50</b>
Deferred charges.....	12.50		
<b>Current assets.....</b>	<b>617,515.27</b>	<b>Current liabilities.....</b>	<b>617,515.27</b>
Accounts receivable.....	33.13	Accounts payable.....	617,515.27
Cash, collecting and disbursing officers.....	58,808.21		
Drawing account, Insular Treasury.....	558,673.93		
<b>Total assets.....</b>	<b>721,275.99</b>	<b>Total liabilities.....</b>	<b>721,275.99</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱3,444,204.48	₱500,000.00	+ ₱2,944,204.48
Public service appropriation, 1919, Act 2785.....	2,932,955.00	0.00	+ 2,932,955.00
Public service appropriation, 1919 and 1918, Act 2766 (Authority, Governor-General).....	500,000.00	500,000.00	0.00
Restoration of public service appropriation, 1919, Act 2492 (Authority, Governor-General).....	11,249.48	0.00	+ 11,249.48
<b>Appropriation balances from prior year.....</b>	<b>225,479.46</b>	<b>0.00</b>	<b>+ 225,479.46</b>
Public service appropriation, 1918, Act 2766.....	225,479.46	0.00	+ 225,479.46
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(480,540.88)</b>	<b>0.00</b>	<b>- 480,540.88</b>
<b>Net authorizations.....</b>	<b>3,189,143.06</b>	<b>500,000.00</b>	<b>+ 2,689,143.06</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	3,189,143.06	274,520.54	+ 2,914,622.52
Salaries.....	2,601,201.06	116,869.92	+ 2,484,331.14
Wages.....	25,460.47	4,371.26	+ 21,089.21
Travel expense of personnel.....	165,379.56	18,820.17	+ 146,559.39
Freight, express and delivery service.....	8,271.36	818.82	+ 7,452.54
Postal, telegraph, telephone and cable service.....	31,348.07	130.13	+ 31,217.94
Illumination and power service.....	17,380.49	1,297.48	+ 16,083.01
Miscellaneous service.....	43,993.92	502.07	+ 43,491.85
Rental of buildings and grounds.....	40,606.44	2,448.15	+ 38,158.29
Consumption of supplies and materials.....	105,821.26	45,590.03	+ 60,231.23
Printing and binding reports, documents and publications.....	71,790.00	55,866.00	+ 15,924.00
Contributions and gratuities (other than to local governments).....	39.80	0.00	+ 39.80
Travel expense of persons not government employees.....	713.55	22.54	+ 691.01
Maintenance and repair (contract payments only).....	1,175.22	199.98	+ 975.24
Purchase and construction of equipment.....	75,961.86	27,583.99	+ 48,377.87
<b>Appropriation balances carried forward.....</b>	<b>0.00</b>	<b>225,479.46</b>	<b>- 225,479.46</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2766.....	0.00	225,479.46	- 225,479.46
<b>Total conversions and balances.....</b>	<b>3,189,143.06</b>	<b>500,000.00</b>	<b>+ 2,689,143.06</b>

*Philippine Census—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱27,640.20	Dropped by sale.....	₱6.50
Acquisitions by purchase.....	75,431.26	Depreciation accruals.....	220.74
Acquisitions by construction.....	530.60	Losses.....	9.00
Acquisitions by interbureau transfer.....	382.40		
		Balance, December 31, 1919 (see balance sheet).....	103,748.22
Total debits.....	103,984.46	Total credits.....	103,984.46

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱3,113,191.90	Balance, December 31, 1918.....	₱253,119.66
Reversions of excess public revenue allotments.....	480,540.88	Allotments from public revenues.....	3,444,204.48
Contributions to public revenues.....	669.98	Contributions of fixed property from other bureaus.....	382.40
Capital value of fixed property sold.....	6.50	Sales of fixed property.....	6.50
Losses of fixed property.....	9.00	Administrative fines and forfeitures.....	453.44
Balance, December 31, 1919 (see balance sheet).....	103,748.22		
Total debits.....	3,698,166.48	Total credits.....	3,698,166.48

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Other economic development.....	₱3,113,191.90	₱246,936.55	+ ₱2,866,255.35
Expense:			
Supervisory, technical and clerical service.....	2,601,201.06	116,869.92	+ 2,484,331.14
Labor.....	25,437.46	4,355.42	+ 21,082.04
Travel expense of personnel.....	165,379.56	18,820.17	+ 146,559.39
Freight, express and delivery service.....	8,271.36	818.82	+ 7,452.54
Rental of buildings and grounds.....	40,606.44	2,448.15	+ 38,158.29
Consumption of supplies and materials.....	105,809.76	45,582.11	+ 60,227.65
Printing and binding reports, documents and publications...	71,790.00	55,866.00	+ 15,924.00
Maintenance of plant and equipment.....	1,209.73	223.74	+ 985.99
Depreciation of plant and equipment.....	220.74	0.00	+ 220.74
Other expense.....	93,475.83	1,952.22	+ 91,523.61
	3,113,401.94	246,936.55	+ 2,866,465.39
Incidental receipts:			
Sales of waste materials.....	210.04	0.00	+ 210.04
Net cost of general welfare service (see statement of capital account).....	3,113,191.90	246,936.55	+ 2,866,255.35

## THE PHILIPPINE MILITIA.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱97,646.89</b>	<b>Capital</b> .....	<b>₱308,007.66</b>
Motor vehicles and accessories.....	2,657.87	Fixed capital.....	97,646.89
Other land transportation equipment..	343.95	Current capital.....	210,360.77
Hand tools.....	431.18		
Furniture and office equipment.....	35,066.86		
Ordnance.....	46,148.66		
Technical and scientific equipment.....	1,735.23		
Fire protection equipment.....	165.38		
Telegraph and telephone equipment.....	54.41		
Other equipment.....	11,043.35		
<b>Working assets</b> .....	<b>39,016.27</b>	<b>Treasury advances</b> .....	<b>39,016.27</b>
Supplies and materials.....	39,016.27		
<b>Current assets</b> .....	<b>1,064,661.89</b>	<b>Current liabilities</b> .....	<b>854,301.12</b>
Accounts receivable.....	55,260.01	Accounts payable.....	850,347.43
Cash, collecting and disbursing officers	604,237.53	Accrued leave payable.....	3,953.69
Drawing account, Insular Treasury.....	405,164.35		
<b>Total assets</b> .....	<b>1,201,325.05</b>	<b>Total liabilities</b> .....	<b>1,201,325.05</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱294,081.00</b>	<b>₱5,073,486.88</b>	<b>- ₱4,779,405.88</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	294,081.00	1,337,986.88	- 1,043,905.88
Public service appropriation, Act 2784.....	0.00	3,735,500.00	- 3,735,500.00
<b>Appropriation balances from prior year</b> .....	<b>2,491,208.95</b>	<b>0.00</b>	<b>+ 2,491,208.95</b>
Public service appropriation, 1918, Act 2784.....	2,491,208.95	0.00	+ 2,491,208.95
<b>Reversions of authorizations in excess of requirements</b> .....	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net authorizations</b> .....	<b>2,785,289.95</b>	<b>5,073,486.88</b>	<b>- 2,288,196.93</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>2,574,929.18</b>	<b>2,582,277.93</b>	<b>- 7,348.75</b>
Salaries.....	406,606.92	946,630.41	- 540,023.49
Wages.....	1,090,667.01	1,041,329.15	+ 49,337.86
Bonuses.....	8,167.52	0.00	+ 8,167.52
Travel expense of personnel.....	65,072.65	226,608.55	- 161,535.90
Freight, express and delivery service.....	7,509.39	5,211.47	+ 2,297.92
Postal, telegraph, telephone and cable service.....	15,786.05	22,000.98	- 6,214.93
Illumination and power service.....	4,164.80	4,347.18	- 182.38
Miscellaneous service.....	839,679.49	38,961.93	+ 800,717.56
Rental of buildings and grounds.....	5,458.35	14,885.68	- 9,427.33
Consumption of supplies and materials.....	120,263.23	257,540.99	- 137,277.76
Printing and binding reports, documents and publications.....	40.00	25.00	+ 15.00
Travel expense of persons not government employees.....	163.09	0.00	+ 163.09
Maintenance and repair (contract payments only).....	1,634.24	3,378.89	- 1,744.65
Purchase of equipment.....	172.70	20,320.23	- 20,147.53
Deterioration of supplies and sales stock.....	1,938.46	1.02	+ 1,937.44
Extraordinary losses.....	7,605.28	1,036.45	+ 6,568.83
<b>Appropriation balances carried forward</b> .....	<b>210,360.77</b>	<b>2,491,208.95</b>	<b>- 2,280,848.18</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2784.....	210,360.77	2,491,208.95	- 2,280,848.18
<b>Total conversions and balances</b> .....	<b>2,785,289.95</b>	<b>5,073,486.88</b>	<b>- 2,288,196.93</b>

*The Philippine Militia—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱102,563.48	Dropped by sale.....	₱743.30
Acquisitions by purchase.....	172.70	Losses.....	2,349.12
Fixed property brought into account.....	139.88	Inventory adjustments.....	2,136.75
		Balance, December 31, 1919 (see balance sheet).....	97,646.89
Total debits.....	102,876.06	Total credits.....	102,876.06

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱2,573,543.67	Balance, December 31, 1918.....	₱2,593,772.43
Contributions to public revenues.....	17,617.06	Prior year adjustments:	
Capital value of fixed property sold.....	743.30	Inventory credits (fixed property)....	(2,136.75)
Losses of fixed property.....	2,349.12	Cancellation of prior year charges.....	12,494.88
Balance, December 31, 1919 (see balance sheet).....	308,007.66	Balance, December 31, 1918, as adjusted..	2,604,130.56
		Allotments from public revenues.....	294,081.00
		Sales of fixed property.....	743.30
		Fixed property brought into account.....	139.88
		Administrative fines and forfeitures.....	3,174.27
		Profits from sales of supplies and materials.....	(8.20)
Total debits.....	2,902,260.81	Total credits.....	2,902,260.81

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
National defense.....	₱2,573,543.67	₱2,561,957.70	+ ₱11,585.97
Expense:			
Administrative, supervisory, technical and clerical service.....	414,248.76	946,630.41	- 532,381.65
Compensation of enlisted personnel and labor.....	1,091,192.69	1,041,329.15	+ 49,863.54
Consumption of supplies and materials.....	120,263.23	257,540.99	- 137,277.76
Travel expense of personnel.....	65,072.65	226,608.55	- 161,535.90
Postal, telegraph, telephone and cable service.....	15,786.05	22,000.98	- 6,214.93
Rental of buildings and grounds.....	5,458.35	14,885.68	- 9,427.33
Freight and cartage.....	7,509.39	5,211.47	+ 2,297.92
Other expense.....	855,225.36	47,750.47	+ 807,474.89
	2,574,756.48	2,561,957.70	+ 12,798.78
Incidental receipts:			
Sales of waste materials.....	1,212.81	0.00	+ 1,212.81
Net cost of general welfare service (see statement of capital account).. 	2,573,543.67	2,561,957.70	+ 11,585.97

## BUREAU OF INSULAR AFFAIRS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Current assets.....	₱13,081,011.53	Current liabilities.....	₱13,081,011.53
Accounts receivable.....	7,046,341.55	Treasury advances.....	13,056,405.41
Cash, disbursing officers.....	6,010,063.86	Accounts payable.....	24,606.12
Drawing account, Insular Treasury..	24,606.12		
Total assets.....	13,081,011.53	Total liabilities.....	13,081,011.53

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱100,000.00	₱100,000.00	₱0.00
Appropriation for general purposes, 1919, Act 2785; 1918, Act 2727.....	100,000.00	100,000.00	0.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(41,988.03)	(48,535.80)	+ 6,547.77
Net authorizations.....	58,011.97	51,464.20	+ 6,547.77
Conversions and balances:			
Appropriation charges.....	58,011.97	51,464.20	+ 6,547.77
Salaries.....	14,303.14	11,275.98	+ 3,027.16
Wages.....	2,623.96	0.00	+ 2,623.96
Travel expense of personnel.....	1,616.77	1,609.83	+ 6.94
Freight, express and delivery service.....	15.08	273.62	- 258.54
Postal, telegraph, telephone and cable service.....	634.86	3,794.86	- 3,160.00
Illumination and power service.....	7.50	0.00	+ 7.50
Miscellaneous service.....	30,457.82	30,781.45	- 323.63
Consumption of supplies and materials.....	1,917.60	2,726.09	- 808.49
Printing and binding reports, documents and publications.....	1,015.11	714.29	+ 300.82
Travel expense of persons not government employees.....	3,714.58	281.96	+ 3,432.62
Maintenance and repair (contract payments only).....	1,705.55	6.12	+ 1,699.43
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	58,011.97	51,464.20	+ 6,547.77

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱58,011.97	Balance, December 31, 1918.....	₱0.00
Reversions of excess public revenue allotments.....	41,988.03	Allotments from public revenues.....	100,000.00
Balance, December 31, 1919 (see balance sheet).....	0.00		
Total debits.....	100,000.00	Total credits.....	100,000.00

*Bureau of Insular Affairs—Continued.*

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Executive direction and control (Bureau of Insular Affairs).....	<b>₱12,019.83</b>	<b>₱9,253.98</b>	<b>+ ₱2,765.85</b>
Administrative service.....	9,999.98	8,000.00	+ 1,999.98
Telegraph and cable service.....	175.43	71.56	+ 103.87
Travel expense of personnel.....	40.00	183.76	— 143.76
Other expense.....	1,804.42	998.66	+ 805.76
Executive direction and control (other).....	<b>33,992.14</b>	<b>30,210.22</b>	<b>+ 3,781.92</b>
Miscellaneous expense.....	33,992.14	30,210.22	+ 3,781.92
Philippine publicity.....	<b>12,000.00</b>	<b>12,000.00</b>	<b>0.00</b>
Miscellaneous expense.....	12,000.00	12,000.00	0.00
Total cost of general welfare service (see statement of capital ac- count).....	<b>58,011.97</b>	<b>51,464.20</b>	<b>+ 6,547.77</b>

## THE EXECUTIVE BUREAU.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱107,154.43</b>	<b>Capital</b> .....	<b>₱156,789.29</b>
Motor vehicles and accessories.....	4,968.76	Fixed capital.....	107,154.43
Hand tools.....	167.29	Current capital.....	49,634.86
Furniture and office equipment.....	96,668.33		
Ordnance.....	68.99		
Technical and scientific equipment.....	16.00		
Fire protection equipment.....	234.38		
Telegraph and telephone equipment.....	90.95		
Other equipment.....	4,939.73		
<b>Working assets</b> .....	<b>4,483.50</b>	<b>Treasury advances</b> .....	<b>4,483.50</b>
Supplies and materials.....	3,451.38		
Sales stock.....	1,001.11		
Deferred charges.....	31.01		
<b>Current assets</b> .....	<b>107,701.50</b>	<b>Current liabilities</b> .....	<b>58,066.64</b>
Accounts receivable.....	3,084.76	Accounts payable.....	18,049.00
Cash, disbursing officer.....	641.13	Accrued leave payable.....	40,017.64
Drawing account, Insular Treasury.....	103,975.61		
<b>Total assets</b> .....	<b>219,339.43</b>	<b>Total liabilities</b> .....	<b>219,339.43</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱396,932.33</b>	<b>₱334,335.65</b>	<b>+ ₱62,596.68</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	270,905.00	204,478.00	+ 66,427.00
Emergency Board allotment, Resolution No. 41.....	6,044.00	0.00	+ 6,044.00
Appropriation for Andres Bonifacio Monument, Act 2760.....	0.00	25,000.00	- 25,000.00
Appropriation for Andres Bonifacio Monument, Act 2760, receipts automatically appropriated.....	14,983.33	10,857.65	+ 4,125.68
Appropriation for Batanes Province, 1919, Act 2785; 1918, Act 2727.....	15,000.00	15,000.00	0.00
Appropriation for Mindoro Province, 1919, Act 2785; 1918, Act 2727.....	45,000.00	45,000.00	0.00
Appropriation for Palawan Province, 1919, Act 2785; 1918, Act 2727.....	45,000.00	34,000.00	+ 11,000.00
<b>Appropriation balances from prior year</b> .....	<b>34,653.53</b>	<b>(69.17)</b>	<b>+ 34,722.70</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(69.17)	+ 69.17
Appropriation for Andres Bonifacio Monument Fund, Act 2760.....	34,653.53	0.00	+ 34,653.53
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(27,592.65)</b>	<b>(39,853.17)</b>	<b>+ 12,260.52</b>
<b>Net authorizations</b> .....	<b>403,993.21</b>	<b>294,413.31</b>	<b>+ 109,579.90</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>354,358.35</b>	<b>259,759.78</b>	<b>+ 94,598.57</b>
Salaries.....	132,749.85	102,330.40	+ 30,419.45
Wages.....	18,910.30	10,439.22	+ 8,471.08
Bonuses.....	28,700.16	0.00	+ 28,700.16
Travel expense of personnel.....	3,522.79	4,228.36	- 705.57
Freight, express and delivery service.....	338.61	74.93	+ 263.68
Postal, telegraph, telephone and cable service.....	17,832.97	10,011.21	+ 7,821.76
Illumination and power service.....	1,531.76	1,550.67	- 18.91
Miscellaneous service.....	24,874.88	25,036.65	- 161.77
Consumption of supplies and materials.....	11,096.28	8,679.23	+ 2,417.05
Printing and binding reports, documents and publications.....	305.30	681.05	- 375.75
Cash contributions and gratuities (other than to local governments).....	4.00	100.00	- 96.00
Maintenance and repair (contract payments only).....	1,108.07	203.63	+ 904.44
Purchase and construction of equipment.....	8,383.38	2,424.43	+ 5,958.95
Cash contributions to local governments.....	105,000.00	94,000.00	+ 11,000.00
<b>Appropriation balances carried forward</b> .....	<b>49,634.86</b>	<b>34,653.53</b>	<b>+ 14,981.33</b>
Appropriation for Andres Bonifacio Monument Fund, Act 2760.....	49,634.86	34,653.53	+ 14,981.33
<b>Total conversions and balances</b> .....	<b>403,993.21</b>	<b>294,413.31</b>	<b>+ 109,579.90</b>



*The Executive Bureau—Continued..***Statement of Fixed Property Account.**

<b>Debits.</b>		<b>Credits.</b>	
Balance, December 31, 1918.....	₹99,316.82	Dropped by sale.....	₹231.20
Acquisitions by purchase.....	7,995.51	Depreciation accruals.....	248.46
Acquisitions by construction.....	387.87	Dropped by interbureau transfer.....	378.65
Acquisitions by interbureau transfer.....	312.54		
		<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>107,154.43</b>
<b>Total debits</b> .....	<b>108,012.74</b>	<b>Total credits</b> .....	<b>108,012.74</b>

**Statement of Capital Account.**

<b>Debits.</b>		<b>Credits.</b>	
General welfare service.....	₹327,712.14	Balance, December 31, 1918.....	₹133,970.35
Reversions of excess public revenue allotments.....	27,592.65	Prior year adjustment:	
Contributions to public revenues.....	18,753.11	Cancellation of prior year charges....	10.62
Contributions of fixed property to other bureaus.....	378.65	Balance, December 31, 1918, as adjusted..	133,980.97
Capital value of fixed assets sold.....	231.20	Allotments from public revenues.....	396,932.33
<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>156,789.29</b>	Contributions of fixed property from other bureaus.....	312.54
		Sales of fixed property.....	231.20
<b>Total debits</b> .....	<b>531,457.04</b>	<b>Total credits</b> .....	<b>531,457.04</b>

*The Executive Bureau—Continued..***Statement of General Welfare Service.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Executive direction and control.....</b>	<b>₱237,693.47</b>	<b>₱160,002.73</b>	<b>+ ₱77,690.74</b>
Expense:			
Supervisory and clerical service.....	157,139.25	102,306.47	+ 54,832.78
Consumption of supplies.....	10,711.80	7,365.59	+ 3,346.21
Labor.....	22,452.11	10,192.58	+ 12,259.53
Travel expense of personnel.....	3,522.79	4,228.36	— 705.57
Postal, telegraph, telephone and cable service.....	17,832.97	10,011.21	+ 7,821.76
Advertising contracts.....	24,000.00	24,000.00	0.00
Maintenance of plant and equipment.....	2,261.50	573.61	+ 1,687.89
Depreciation of plant and equipment.....	248.46	1,524.60	— 1,276.14
Other expense.....	3,052.55	3,429.48	— 376.93
	<b>241,221.43</b>	<b>163,631.90</b>	<b>+ 77,589.53</b>
Incidental receipts:			
Service receipts (fees for translation of manuscript, etc.).....	3,192.00	3,621.13	— 429.13
Other.....	335.96	8.04	+ 327.92
	<b>3,527.96</b>	<b>3,629.17</b>	<b>— 101.21</b>
<b>National defense.....</b>	<b>0.00</b>	<b>23.93</b>	<b>— 23.93</b>
Compensation of personnel on duty with the Philippine National Guard.....	0.00	23.93	— 23.93
<b>Aid to local governments.....</b>	<b>105,000.00</b>	<b>94,221.40</b>	<b>+ 10,778.60</b>
Cash contributions.....	105,000.00	94,000.00	+ 11,000.00
Contribution of fixed property.....	0.00	221.40	— 221.40
<b>Other social improvements.....</b>	<b>(14,981.33)</b>	<b>(9,653.53)</b>	<b>— 5,327.80</b>
Freight, express and delivery service.....	2.00	13.82	— 11.82
Consumption of supplies and materials.....	0.00	1,190.30	— 1,190.30
	<b>2.00</b>	<b>1,204.12</b>	<b>— 1,202.12</b>
Incidental receipts:			
Voluntary contributions.....	14,983.33	10,857.65	+ 4,125.68
<b>Net cost of general welfare service (see statement of capital account)...</b>	<b>327,712.14</b>	<b>244,594.53</b>	<b>+ 83,117.61</b>

## BUREAU OF NON-CHRISTIAN TRIBES.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₦642,541.94</b>	<b>Capital</b> .....	<b>₦643,402.95</b>
Land .....	81,915.01	Fixed capital.....	642,541.94
Buildings .....	185,421.16	Current capital.....	861.01
Docks and wharves.....	309,754.04		
Watercrafts and appurtenances.....	9,357.41		
Motor vehicles and accessories.....	11,517.36		
Other land transportation equipment..	1,150.92		
Industrial machinery and implements..	41.69		
Hand tools.....	63.55		
Furniture and office equipment.....	32,143.36		
Ordnance .....	61.43		
Technical and scientific equipment....	141.10		
Other equipment.....	10,974.91		
<b>Current assets</b> .....	<b>320,852.73</b>	<b>Current liabilities</b> .....	<b>319,991.72</b>
Accounts receivable.....	60,035.43	Accounts payable.....	286,035.31
Cash, collecting and disbursing officers .....	49,275.90	Accrued leave payable.....	33,956.41
Drawing account, Insular Treasury....	211,541.40		
<b>Total assets</b> .....	<b>963,394.67</b>	<b>Total liabilities</b> .....	<b>963,394.67</b>

*Bureau of Non-Christian Tribes—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	<b>₱1,436,140.00</b>	<b>₱833,552.00</b>	<b>+ ₱602,588.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,295,340.00	784,882.00	+ 510,458.00
Public service appropriation, transferred from Bureau of Education.....	0.00	10,000.00	- 10,000.00
Appropriation for Sultan of Sulu and Advisers, Act 1259 as amended.....	10,800.00	10,800.00	0.00
Deficiency appropriation for public service, Act 2783.....	0.00	27,870.00	- 27,870.00
Appropriation for Hospital Ship maintenance, Act 2513.....	* 50,000.00	0.00	+ 50,000.00
Emergency Board allotment, Resolution No. 44.....	80,000.00	0.00	+ 80,000.00
<b>Appropriation balances from prior year:</b>	<b>0.00</b>	<b>(407.55)</b>	<b>+ 407.55</b>
Public service appropriation, 1917, Act 2672.....	0.00	(407.55)	+ 407.55
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(41,734.41)</b>	<b>(6,448.49)</b>	<b>- 35,285.92</b>
<b>Net authorizations.....</b>	<b>1,394,405.59</b>	<b>826,695.96</b>	<b>+ 567,709.63</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>1,393,544.58</b>	<b>826,695.96</b>	<b>+ 566,848.62</b>
Salaries.....	132,933.41	9,924.66	+ 123,008.75
Wages.....	47,042.24	0.00	+ 47,042.24
Bonuses.....	13,783.90	0.00	+ 13,783.90
Travel expense of personnel.....	10,703.55	1,000.00	+ 9,703.55
Freight, express and delivery service.....	76.39	0.00	+ 76.39
Postal, telegraph, telephone and cable service.....	13,581.42	1,496.38	+ 12,085.04
Illumination and power service.....	90.00	0.00	+ 90.00
Miscellaneous service.....	34,094.98	57.50	+ 34,037.48
Rental of buildings and grounds.....	142.50	0.00	+ 142.50
Consumption of supplies.....	171,926.49	1,036.77	+ 170,889.72
Printing and binding reports, documents and publications.....	45.00	0.00	+ 45.00
Discretionary expenditures.....	25,000.00	14,250.00	+ 10,750.00
Cash contributions and gratuities (other than to local gov- ernments).....	9,986.74	3,733.39	+ 6,253.35
Cash contributions and gratuities to Sultan of Sulu and Advisers, Act 1259.....	10,800.00	10,800.00	0.00
Purchase of equipment.....	6,218.32	155.26	+ 6,063.06
Travel expense of persons not government employees.....	23,587.40	0.00	+ 23,587.40
Cash contributions to local governments.....	778,360.00	784,242.00	- 5,882.00
Maintenance and repair (contract payments only).....	115,172.24	0.00	+ 115,172.24
<b>Appropriation balances carried forward:</b>	<b>861.01</b>	<b>0.00</b>	<b>+ 861.01</b>
Public service appropriation, 1919, Act 2785.....	861.01	0.00	+ 861.01
<b>Total conversions and balances.....</b>	<b>1,394,405.59</b>	<b>826,695.96</b>	<b>+ 567,709.63</b>

\* NOTE.—The appropriation for Hospital Ship maintenance, Act 2513, was under the jurisdiction of the Philippine Health Service in 1918.

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱379.68	Dropped by sale.....	₱1,985.00
Acquisitions by purchase.....	6,218.32	Depreciation accruals.....	1,445.60
Acquisitions by interbureau transfer.....	497.14	Losses.....	984.79
Fixed property brought into account.....	677,536.40	Dropped by interbureau transfer.....	18,961.16
		Dropped by transfer to local governments..	18,713.05
		<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>642,541.94</b>
<b>Total debits.....</b>	<b>684,631.54</b>	<b>Total credits.....</b>	<b>684,631.54</b>

*Bureau of Non-Christian Tribes—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱1,299,519.36	Balance, December 31, 1918.....	₱379.68
Reversions of excess public revenue allotments.....	41,734.41	Prior year adjustment:	
Contributions to public revenues.....	110,257.01	Cancellation of prior year charges.....	306.46
Contributions of fixed property to other bureaus.....	18,961.16	Balance, December 31, 1918, as adjusted..	686.14
Capital value of fixed property sold.....	1,985.00	Allotments from public revenues.....	1,436,140.00
Losses of fixed property.....	984.79	Sales of fixed property.....	1,985.00
Balance, December 31, 1919 (see balance sheet).....	643,402.95	Contributions of fixed property from other bureaus.....	497.14
		Fixed property brought into account.....	677,536.40
Total debits.....	2,116,844.68	Total credits.....	2,116,844.68

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Executive direction and control.....	₱443,822.90	₱42,298.70	+ ₱401,524.20
Expense:			
Supervisory and clerical service.....	128,893.71	9,924.66	+ 118,969.05
Labor.....	41,050.98	0.00	+ 41,050.98
Consumption of supplies.....	159,298.95	1,036.77	+ 158,262.18
Gratuities to Sultan of Sulu and advisers.....	10,800.00	10,800.00	0.00
Maintenance of plant and equipment.....	112,053.28	0.00	+ 112,053.28
Depreciation of plant and equipment.....	1,445.60	0.00	+ 1,445.60
Other expense.....	97,461.93	20,537.27	+ 76,924.66
	551,004.45	42,298.70	+ 508,705.75
Incidental receipts:			
Service receipts (freight charges from steamships Mindanao and Tablas).....	106,933.45	0.00	+ 106,933.45
Other.....	248.10	0.00	+ 248.10
	107,181.55	0.00	+ 107,181.55
Public education.....	9,986.74	0.00	+ 9,986.74
Cash contributions (Government pensionados).....	9,986.74	0.00	+ 9,986.74
Public health.....	48,636.67	0.00	+ 48,636.67
Expense:			
Supervisory and clerical service.....	16,983.40	0.00	+ 16,983.40
Labor.....	6,831.46	0.00	+ 6,831.46
Consumption of supplies.....	12,627.54	0.00	+ 12,627.54
Other expense.....	12,978.27	0.00	+ 12,978.27
	49,420.67	0.00	+ 49,420.67
Incidental receipts:			
Sales of waste materials.....	784.00	0.00	+ 784.00
Aid to local governments.....	797,073.05	784,242.00	+ 12,831.05
Cash contributions.....	778,360.00	784,242.00	- 5,882.00
Contributions of fixed property.....	18,713.05	0.00	+ 18,713.05
Net cost of general welfare service (see statement of capital account).....	1,299,519.36	826,540.70	+ 472,978.66

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## PHILIPPINE CONSTABULARY.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b>	<b>₱2,223,199.67</b>	<b>Capital</b>	<b>₱2,250,058.74</b>
Land	114,200.30	Fixed capital	2,223,199.67
Buildings and improvements	1,025,180.65	Current capital	26,859.07
Watercraft and appurtenances	89,830.41		
Motor vehicles and accessories	59,940.70		
Other land transportation equipment	83,422.56		
Industrial machinery and implements	7,314.33		
Hand tools	18,267.40		
Furniture and office equipment	406,756.01		
Ordnance	336,775.54		
Technical and scientific equipment	25,635.36		
Fire protection equipment	3,036.90		
Telegraph and telephone equipment	837.69		
Miscellaneous equipment	52,001.82		
<b>Fiduciary assets</b> (Drawing account, Insular Treasury)	<b>1,499.87</b>	<b>Public and private trusts</b> (Civil Service Trust Fund)	<b>1,499.87</b>
<b>Working assets</b>	<b>864,270.65</b>	<b>Treasury advances</b>	<b>864,270.65</b>
Supplies and materials	843,899.62		
Deferred charges	20,371.03		
<b>Current assets</b>	<b>511,421.69</b>	<b>Current liabilities</b>	<b>484,562.62</b>
Accounts receivable	17,412.36	Accounts payable	239,085.68
Cash, collecting and disbursing officers	224,847.38	Accrued leave payable	229,320.42
Drawing account, Insular Treasury	269,161.95	Deferred credits to income	1,066.99
		Insurance reserve	15,089.53
<b>Total assets</b>	<b>3,600,391.88</b>	<b>Total liabilities</b>	<b>3,600,391.88</b>

*Philippine Constabulary—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱4,717,619.00	₱3,962,845.50	+ ₱754,773.50
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	4,574,699.00	3,947,473.00	+ 627,226.00
Appropriation for rewards to informers of opium traffic, Acts 2366 and 2381.....	30,000.00	15,372.50	+ 14,627.50
Emergency Board allotments, Resolutions Nos. 12, 25 and 32.....	62,920.00	0.00	+ 62,920.00
Appropriation for alteration of barracks and construction of a ward for patients Act 2786.....	50,000.00	0.00	+ 50,000.00
Appropriation balances from prior year.....	689.40	(29,169.41)	+ 29,858.81
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(30,850.88)	+ 30,850.88
Appropriation for barracks and quarters, Act 2283.....	689.40	689.40	0.00
Appropriation for barracks and quarters, Bontok, Act 2704.....	0.00	139.19	- 139.19
Appropriation for barracks and quarters, Lanao, Act 2704.....	0.00	852.88	- 852.88
Reversions of authorizations in excess of requirements.....	(31,129.20)	(204,100.38)	+ 172,971.18
<b>Net authorizations.....</b>	<b>4,687,179.20</b>	<b>3,729,575.71</b>	<b>+ 957,603.49</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	4,660,320.13	3,728,886.31	+ 931,433.82
Salaries.....	1,083,326.51	1,114,350.11	- 31,023.60
Wages.....	2,360,627.41	1,998,737.08	+ 361,890.33
Bonuses.....	480,918.50	0.00	+ 480,918.50
Travel expense of personnel.....	189,901.38	175,986.23	+ 13,915.15
Freight, express and delivery service.....	50,399.21	44,422.46	+ 5,976.75
Postal, telegraph, telephone and cable service.....	25,727.06	24,079.93	+ 1,647.13
Illumination and power service.....	8,322.22	6,818.28	+ 1,503.94
Miscellaneous service.....	37,890.24	33,139.26	+ 4,750.98
Rental of buildings and grounds.....	39,745.12	32,842.97	+ 6,902.15
Consumption of supplies and materials.....	251,765.17	193,391.10	+ 58,374.07
Printing and binding reports, documents and publications.....	3,850.05	4,657.53	- 807.48
Discretionary expenditures.....	9,970.18	9,617.24	+ 352.94
Travel expense of persons not government employees.....	2,219.36	2,350.96	- 131.60
Maintenance and repair (contract payments only).....	21,500.81	11,974.32	+ 9,526.49
Purchase of equipment.....	88,250.00	67,069.50	+ 21,180.50
Purchase of public works.....	0.00	992.07	- 992.07
Deterioration of supplies and sales stock.....	3,578.28	1,599.67	+ 1,978.61
Extraordinary losses.....	2,328.63	6,857.60	- 4,528.97
Appropriation balances carried forward.....	26,859.07	689.40	+ 26,169.67
Public service appropriation, Act 2785.....	(23,140.93)	0.00	+ 23,140.93
Appropriation for barracks and quarters, Act 2283.....	0.00	689.40	- 689.40
Appropriation for alteration of barracks and construction of a ward for patients, Act 2786.....	50,000.00	0.00	+ 50,000.00
<b>Total conversions and balances.....</b>	<b>4,687,179.20</b>	<b>3,729,575.71</b>	<b>+ 957,603.49</b>

## Statement of Fixed Property.

Debits.		Credits.	
Balance, December 31, 1918.....	₱2,161,043.37	Dropped by sale.....	₱7,967.13
Acquisitions by purchase.....	88,250.00	Depreciation accruals.....	48,789.99
Acquisitions by interbureau transfer.....	3,532.76	Losses.....	7,507.45
Inventory adjustments.....	3,254.79	Dropped by interbureau transfer.....	405.00
Acquisitions through the Replacement Fund.....	24,628.32	Balance, December 31, 1919 (see balance sheet).....	2,223,199.67
Fixed property brought into account (Land reserved by Executive Orders Nos. 12 and 67, series 1917).....	7,160.00		
<b>Total debits.....</b>	<b>2,287,869.24</b>	<b>Total credits.....</b>	<b>2,287,869.24</b>

*Philippine Constabulary—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱4,612,494.43	Balance, December 31, 1918.....	₱2,161,732.77
Reversions of excess public revenue allotments.....	31,129.20	Prior year adjustments:	
Contributions to public revenues.....	72,806.07	Inventory adjustments (fixed property).....	3,254.79
Contributions of fixed property to other bureaus.....	405.00	Cancellation of prior year charges....	18,454.49
Losses of fixed property.....	7,507.45	Balance, December 31, 1918, as adjusted..	2,183,442.05
Capital value of fixed property sold.....	7,967.13	Allotments from public revenues.....	4,717,619.00
Balance, December 31, 1919 (see balance sheet).....	2,250,058.74	Contributions of fixed property from other bureaus.....	3,532.76
		Sales of fixed property.....	7,992.81
		Fixed property brought into account (Replacement Fund).....	24,628.32
		Fixed property brought into account (Executive Orders Nos. 12 and 67, series 1917).....	7,160.00
		Net profits from sales of supplies and materials.....	163.68
		Administrative fines and forfeitures.....	37,829.40
Total debits.....	6,982,368.02	Total credits.....	6,982,368.02

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Law and order.....	₱4,268,869.65	₱3,448,304.31	+ ₱820,565.34
Expense:			
Administrative, supervisory, technical and clerical service.....	1,164,476.30	1,027,373.62	+ 137,102.68
Compensation of enlisted personnel and labor.....	2,444,457.42	1,857,423.58	+ 587,033.84
Consumption of supplies.....	222,349.40	175,266.11	+ 47,083.29
Travel expense of personnel.....	175,685.59	162,100.74	+ 13,584.85
Postal, telegraph, telephone and cable service.....	23,892.76	22,645.28	+ 1,247.48
Information service.....	9,205.88	8,899.92	+ 305.96
Rental of offices and quarters.....	36,840.82	30,960.04	+ 5,880.78
Freight and cartage.....	46,577.77	40,989.52	+ 5,588.25
Maintenance of plant and equipment.....	51,203.51	28,753.37	+ 22,450.14
Depreciation of plant and equipment.....	48,789.99	47,343.04	+ 1,446.95
Rewards to informers of opium traffic.....	13,908.39	15,372.50	— 1,464.11
Other expense.....	39,847.51	37,668.36	+ 2,179.15
	4,277,235.34	3,454,796.08	+ 822,439.26
Incidental receipts:			
Service receipts (fees for storage of firearms for dealers and proceeds from transportation of passengers on constabulary launches).....	7,223.85	5,995.18	+ 1,228.67
Other.....	1,141.84	496.59	+ 645.25
	8,365.69	6,491.77	+ 1,873.92
Public health.....	262,033.62	137,221.66	+ 124,811.96
Administrative, supervisory, technical and clerical service.....	72,269.06	47,104.97	+ 25,164.09
Compensation of enlisted personnel and labor.....	152,697.53	70,220.37	+ 82,477.16
Consumption of supplies.....	14,453.81	6,659.90	+ 7,793.91
Travel expense of personnel.....	10,840.36	7,520.14	+ 3,320.22
Other expense.....	11,772.86	5,716.28	+ 6,056.58
Development of agriculture.....	81,591.16	116,150.04	— 34,558.88
Administrative, supervisory, technical and clerical service.....	22,502.90	39,871.52	— 17,368.62
Compensation of enlisted personnel and labor.....	47,546.45	59,437.41	— 11,890.96
Consumption of supplies.....	4,500.58	5,637.23	— 1,136.65
Travel expense of personnel.....	3,375.43	6,365.35	— 2,989.92
Rental of buildings and grounds.....	689.60	863.18	— 173.58
Freight and cartage.....	907.37	1,573.73	— 666.36
Other expense.....	2,068.83	2,401.62	— 332.79
Net cost of general welfare service (see statement of capital account).....	4,612,494.43	3,701,676.01	+ 910,818.42



## THE PHILIPPINE GENERAL HOSPITAL.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱1,959,765.85	Capital.....	₱1,982,460.71
Land.....	51,616.24	Fixed capital.....	1,959,765.85
Buildings.....	1,489,126.73	Current capital.....	22,694.86
Artesian wells.....	1,500.00		
Motor vehicles and accessories.....	31,825.19		
Other land transportation equipment.....	5,811.01		
Industrial machinery and implements.....	18,773.49		
Hand tools.....	2,092.80		
Furniture and office equipment.....	198,733.78		
Ordinance.....	73.74		
Technical and scientific equipment.....	150,439.80		
Fire protection equipment.....	453.88		
Telegraph and telephone equipment.....	1,602.70		
Other equipment.....	7,716.49		
Working assets.....	141,362.62	Treasury advances.....	141,362.62
Supplies and materials.....	141,362.62		
Current assets.....	71,591.65	Current liabilities.....	48,896.79
Accounts receivable.....	28,871.29	Accounts payable.....	33,073.78
Cash, collecting and disbursing officers.....	17,317.62	Accrued leave payable.....	15,823.01
Drawing account, Insular Treasury.....	25,402.74		
Total assets.....	2,172,720.12	Total liabilities.....	2,172,720.12

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

*The Philippine General Hospital—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	<b>₱980,485.00</b>	<b>₱755,640.00</b>	<b>+ ₱224,845.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	869,985.00	632,440.00	+ 237,545.00
Emergency Board allotment, 1919, Resolution No. 23; 1918, Resolution No. 8.....	98,500.00	8,500.00	+ 90,000.00
Appropriation for completion of the General Hospital, 1918, Act 2736.....	0.00	34,000.00	- 34,000.00
Receipts automatically appropriated, 1918, Act 2727.....	0.00	65,700.00	- 65,700.00
Appropriation for construction of pantry, kitchen, morgue, etc., Southern Islands Hospital, Act 2704, transferred from Philippine Health Service.....	0.00	15,000.00	- 15,000.00
Appropriation for acquisition and installation of an electro- cardiographic apparatus, Act 2823.....	12,000.00	0.00	+ 12,000.00
<b>Appropriation balances from prior year:</b>	<b>17,950.38</b>	<b>48,207.22</b>	<b>- 30,256.84</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	17,950.38	0.00	+ 17,950.38
Appropriation for completion of the General Hospital, Acts 2704, 2583 and 2264.....	0.00	47,064.26	- 47,064.26
Appropriation for repairs to main buildings and annexes, Act 2704.....	0.00	1,142.96	- 1,142.96
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(36,145.88)</b>	<b>(28,294.12)</b>	<b>- 7,851.76</b>
<b>Net authorizations.....</b>	<b>962,289.50</b>	<b>775,553.10</b>	<b>+ 186,736.40</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>939,594.64</b>	<b>757,602.72</b>	<b>+ 181,991.92</b>
Salaries.....	326,895.30	283,093.12	+ 43,802.18
Wages.....	64,192.42	57,668.39	+ 6,524.03
Bonuses.....	55,000.32	0.00	+ 55,000.32
Travel expense of personnel.....	2,204.25	3,483.58	- 1,279.33
Freight, express and delivery service.....	1,055.85	1,533.57	- 477.72
Postal, telegraph, telephone and cable service.....	3,835.12	3,392.21	+ 442.91
Illumination and power service.....	59,277.62	48,962.11	+ 10,315.51
Miscellaneous service.....	34,141.23	26,948.61	+ 7,192.62
Rental of buildings and grounds.....	6,900.00	6,200.00	+ 700.00
Consumption of supplies and materials.....	252,089.83	193,395.57	+ 58,694.26
Printing and binding reports, documents and publications.....	2,551.75	1,202.00	+ 1,349.75
Travel expense of persons not government employees.....	33.42	20.64	+ 12.78
Maintenance and repair (contract payments only).....	5,359.58	8,498.64	- 3,139.06
Purchase and construction of equipment.....	124,930.52	34,109.93	+ 90,820.59
Purchase of public works.....	0.00	87,207.22	- 87,207.22
Deterioration of supplies and sales stock.....	405.94	582.50	- 176.56
Extraordinary losses.....	721.49	1,304.63	- 583.14
<b>Appropriation balances carried forward:</b>	<b>22,694.86</b>	<b>17,950.38</b>	<b>+ 4,744.48</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	10,694.86	17,950.38	- 7,255.52
Appropriation for installation of an electro-cardiographic ap- paratus, Act 2823.....	12,000.00	0.00	+ 12,000.00
<b>Total conversions and balances.....</b>	<b>962,289.50</b>	<b>775,553.10</b>	<b>+ 186,736.40</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱1,847,671.74	Dropped by sale.....	₱247.60
Acquisitions by purchase.....	124,505.52	Depreciation accruals.....	9,100.33
Acquisitions by construction.....	425.00	Losses.....	875.83
		Inventory adjustments.....	2,612.65
		<b>Balance, December 31, 1919 (see balance sheet).....</b>	<b>1,959,765.85</b>
<b>Total debits.....</b>	<b>1,972,602.26</b>	<b>Total credits.....</b>	<b>1,972,602.26</b>

*The Philippine General Hospital—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱651,859.63	Balance December 31, 1918.....	₱1,865,622.12
Losses of fixed property.....	875.83	Prior year adjustments:	
Reversions of excess public revenue allotments.....	36,145.88	Inventory credits (fixed property)....	(2,612.65)
Contributions to public revenues.....	174,964.47	Cancellation of prior year charges.....	1,279.88
Capital value of fixed property sold.....	247.60	Balance, December 31, 1918, as adjusted..	1,864,289.35
Balance, December 31, 1919 (see balance sheet) .....	1,982,460.71	Allotments from public revenues.....	980,485.00
		Administrative fines and forfeitures.....	1,532.17
		Sales of fixed property.....	247.60
<b>Total debits.....</b>	<b>2,846,554.12</b>	<b>Total credits.....</b>	<b>2,846,554.12</b>

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Public health.....</b>	<b>₱651,859.63</b>	<b>₱514,781.13</b>	<b>+ ₱137,078.50</b>
Expense:			
Supervisory technical and clerical service.....	369,937.39	282,856.14	+ 87,081.25
Labor.....	74,052.65	54,985.74	+ 19,066.91
Consumption of supplies.....	243,513.08	187,798.61	+ 55,714.47
Illumination and power service.....	59,277.62	48,962.11	+ 10,315.51
Laundry.....	33,631.28	26,866.98	+ 6,764.30
Maintenance of plant and equipment.....	16,034.33	16,778.25	— 743.92
Depreciation of plant and equipment.....	9,100.33	16,888.37	— 7,788.04
Other expense.....	18,217.77	17,800.76	+ 417.01
	823,764.45	652,936.96	+ 170,827.49
Incidental receipts:			
Service receipts (hospital charges, rentals, etc.).....	171,904.82	138,155.83	+ 33,748.99
<b>National defense.....</b>	<b>0.00</b>	<b>236.98</b>	<b>— 236.98</b>
Compensation of personnel on duty with the Philippine National Guard.....	0.00	236.98	— 236.98
<b>Aid to local governments.....</b>	<b>0.00</b>	<b>4,197.04</b>	<b>— 4,197.04</b>
Contribution of fixed property.....	0.00	4,197.04	— 4,197.04
<b>Net cost of general welfare service (see statement of capital account)...</b>	<b>651,859.63</b>	<b>519,215.15</b>	<b>+ 132,644.48</b>

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## BUREAU OF DEPENDENT CHILDREN.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱11,880.15</b>	<b>Capital</b> .....	<b>₱11,880.15</b>
Motor vehicles and accessories.....	3,795.17	Fixed capital.....	11,880.15
Other land transportation equipment..	164.30	Current capital.....	0.00
Hand tools.....	510.44		
Furniture and office equipment.....	5,148.30		
Technical and scientific equipment.....	1,196.14		
Fire protection equipment.....	102.40		
Other equipment.....	963.40		
<b>Current assets</b> .....	<b>3,053.63</b>	<b>Current liabilities</b> .....	<b>3,053.63</b>
Cash, collecting and disbursing officers.....	2,451.29	Accounts payable.....	1,512.73
Drawing account, Insular Treasury....	601.65	Accrued leave payable.....	1,540.90
Accounts receivable.....	.69		
<b>Total assets</b> .....	<b>14,933.78</b>	<b>Total liabilities</b> .....	<b>14,933.78</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱60,878.49</b>	<b>₱48,000.00</b>	<b>+ ₱12,878.49</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	58,455.00	40,000.00	+ 18,455.00
Emergency Board allotments, 1919, Resolutions Nos. 24 and 43; 1918, Resolution No. 25.....	2,423.49	8,000.00	- 5,576.51
<b>Appropriation balances from prior year</b> .....	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(699.90)</b>	<b>(2,928.46)</b>	<b>+ 2,228.56</b>
<b>Net authorizations</b> .....	<b>60,178.59</b>	<b>45,071.54</b>	<b>+ 15,107.05</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>60,178.59</b>	<b>45,071.54</b>	<b>+ 15,107.05</b>
Salaries.....	14,397.55	11,094.58	+ 3,302.97
Wages.....	3,332.32	3,592.82	- 260.50
Bonuses.....	2,873.73	0.00	+ 2,873.73
Travel expense of personnel.....	248.20	259.31	- 11.11
Freight, express and delivery service.....	66.25	57.55	+ 8.70
Postal, telegraph, telephone and cable service.....	312.76	252.18	+ 60.58
Illumination and power service.....	1,199.81	938.40	+ 261.41
Miscellaneous service.....	495.45	268.69	+ 226.76
Rental of buildings and grounds.....	2,160.00	2,160.00	0.00
Consumption of supplies and materials.....	31,341.88	20,484.49	+ 10,857.39
Printing and binding reports, documents and publications.....	27.70	163.65	- 135.95
Cash contributions and gratuities (other than to local governments).....	833.41	747.00	+ 86.41
Discretionary expenditures.....	0.00	1,000.00	- 1,000.00
Travel expense of persons not government employees.....	166.59	93.00	+ 73.59
Maintenance and repair (contract payments only).....	734.86	2,244.21	- 1,509.35
Purchase of equipment.....	1,988.08	1,715.66	+ 272.42
<b>Appropriation balances carried forward</b> .....	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total conversions and balances</b> .....	<b>60,178.59</b>	<b>45,071.54</b>	<b>+ 15,107.05</b>

*Bureau of Dependent Children—Continued.***Statement of Fixed Property Account.**

Debits.		Credits.	
Balance, December 31, 1918.....	₹11,417.58	Inventory adjustments.....	₹1,073.73
Acquisitions by purchase.....	1,988.08	Dropped by interbureau transfer.....	2,080.42
Acquisitions by interbureau transfer.....	1,628.64		
		<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>11,880.15</b>
<b>Total debits.....</b>	<b>15,034.30</b>	<b>Total credits.....</b>	<b>15,034.30</b>

**Statement of Capital Account.**

Debits.		Credits.	
General welfare service.....	₹58,189.56	Balance, December 31, 1918.....	₹11,417.58
Reversions of excess public revenue allotments.....	699.90	Prior year adjustments:	
Contributions to public revenues.....	33.54	Inventory credits (fixed property).....	(1,073.73)
Contributions of fixed property to other bureaus .....	2,080.42	Cancellation of prior year charges.....	32.59
<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>11,880.15</b>	<b>Balance, December 31, 1918, as adjusted..</b>	<b>10,376.44</b>
		Allotments from public revenues.....	60,878.49
		Contributions of fixed property from other bureaus .....	1,628.64
<b>Total debits.....</b>	<b>72,883.57</b>	<b>Total credits.....</b>	<b>72,883.57</b>

**Statement of General Welfare Service.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Public charities.....</b>	<b>₹58,189.56</b>	<b>₹43,335.88</b>	<b>+ ₹14,853.68</b>
Expense:			
Supervisory and clerical service.....	16,886.52	11,094.58	+ 5,791.94
Labor.....	3,717.08	3,592.82	+ 124.26
Consumption of supplies.....	31,341.88	20,484.49	+ 10,857.39
Rental of buildings and grounds.....	2,160.00	2,160.00	0.00
Contributions and gratuities.....	833.41	747.00	+ 86.41
Maintenance of grounds and equipment.....	734.86	2,244.21	— 1,509.35
Other expense.....	2,516.76	3,032.78	— 516.02
	<b>58,190.51</b>	<b>43,355.88</b>	<b>+ 14,834.63</b>
Incidental receipts:			
Miscellaneous receipts.....	.95	20.00	— 19.05
<b>Net cost of general welfare service (see statement of capital account) ..</b>	<b>58,189.56</b>	<b>43,335.88</b>	<b>+ 14,853.68</b>

## PUBLIC WELFARE BOARD.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱9,298.74	Capital.....	₱9,335.51
Motor vehicles and accessories.....	194.66	Fixed capital.....	9,298.74
Furniture and office equipment.....	6,632.86	Current capital.....	36.77
Technical and scientific equipment.....	169.60		
Other equipment.....	2,301.62		
Fiduciary assets.....	2,028.39	Public and private trusts.....	2,028.39
Drawing account, Insular Treasury.....	2,028.39	Public welfare trust fund.....	2,028.39
Current assets.....	7,339.45	Current liabilities.....	7,302.68
Cash, disbursing officers.....	50.00	Accounts payable.....	7,036.43
Drawing account, Insular Treasury.....	7,289.45	Accrued leave payable.....	266.25
Total assets.....	18,666.58	Total liabilities.....	18,666.58

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱245,450.00	₱81,404.00	+ ₱164,046.00
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	253,450.00	64,204.00	+ 189,246.00
Emergency Board allotment, Resolution No. 7.....	0.00	9,200.00	- 9,200.00
Appropriation for tiqui-tiqui distribution, Act 2744.....	0.00	8,000.00	- 8,000.00
Appropriation for preparation and free distribution of anti-typhoid vaccine, Act 2743.....	0.00	5,000.00	- 5,000.00
Appropriation for preparation and free distribution of anti-typhoid vaccine, Act 2743, transferred to Bureau of Science.....	0.00	(5,000.00)	+ 5,000.00
Appropriation for tiqui-tiqui distribution, Act 2744, transferred to Bureau of Science.....	(8,000.00)	0.00	- 8,000.00
Appropriation balances from prior year.....	8,000.00	0.00	+ 8,000.00
Appropriation for tiqui-tiqui distribution, Act 2744.....	8,000.00	0.00	+ 8,000.00
Reversions of authorizations in excess of requirements.....	(3,263.65)	(210.79)	- 3,052.86
Net authorizations.....	250,186.35	81,193.21	+ 168,993.14
<b>Conversions and balances:</b>			
Appropriation charges.....	250,149.58	73,193.21	+ 176,956.37
Salaries.....	5,130.55	892.50	+ 4,238.05
Wages.....	54.00	0.00	+ 54.00
Bonuses.....	460.17	0.00	+ 460.17
Travel expense of personnel.....	4,998.24	0.00	+ 4,998.24
Freight, express and delivery service.....	41.78	0.00	+ 41.78
Postal, telegraph, telephone and cable service.....	179.35	21.00	+ 158.35
Miscellaneous service.....	3,142.42	0.00	+ 3,142.42
Rental of buildings and grounds.....	550.00	140.00	+ 410.00
Consumption of supplies and materials.....	3,453.76	301.74	+ 3,152.02
Printing and binding reports, documents and publications.....	0.00	16.00	- 16.00
Cash contribution and gratuities (other than to local governmentments).....	231,541.63	68,828.23	+ 162,713.40
Maintenance and repair (contract payments only).....	34.45	0.00	+ 34.45
Purchase of equipment.....	563.23	2,993.74	- 2,430.51
Appropriation balances carried forward.....	36.77	8,000.00	- 7,963.23
Appropriation for tiqui-tiqui distribution, Act 2744.....	0.00	8,000.00	- 8,000.00
Public service appropriation, 1919, Act 2785.....	36.77	0.00	+ 36.77
Total conversions and balances.....	250,186.35	81,193.21	+ 168,993.14

*Public Welfare Board—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₹4,349.16	Dropped by interbureau transfer.....	₹1,198.42
Acquisitions by purchase.....	563.23		
Acquisitions by interbureau transfer.....	2,080.42	Balance, December 31, 1919 (see balance sheet) .....	9,298.74
Fixed property brought into account.....	3,504.35		
<b>Total debits.....</b>	<b>10,497.16</b>	<b>Total credits.....</b>	<b>10,497.16</b>

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹249,586.35	Balance, December 31, 1918.....	₹12,349.16
Reversions of excess public revenue allotments .....	3,263.65	Allotments from public revenues.....	245,450.00
Contributions to other bureaus (fixed property) .....	1,198.42	Contributions from other bureaus (fixed property) .....	2,080.42
Balance, December 31, 1919 (see balance sheet) .....	9,335.51	Fixed property brought into account.....	3,504.35
<b>Total debits.....</b>	<b>263,383.93</b>	<b>Total credits.....</b>	<b>263,383.93</b>

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Public charities.....	₹249,586.35	₹70,158.17	+ ₹179,428.18
Expense:			
Supervisory and clerical service.....	5,590.72	892.50	+ 4,698.22
Contributions to hospital asylums and other charitable institutions.....	231,541.63	68,828.23	+ 162,713.40
Other expense.....	12,454.00	478.74	+ 11,975.26
	249,586.35	70,199.47	+ 179,386.88
Incidental receipts:			
Miscellaneous receipts.....	0.00	41.30	— 41.30
<b>Net cost of general welfare service (see statement of capital account) ..</b>	<b>249,586.35</b>	<b>70,158.17</b>	<b>+ 179,428.18</b>

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## BUREAU OF EDUCATION.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....		<b>Capital</b> .....	<b>₱3,426,229.47</b>
Land.....	635,987.77	Fixed capital.....	2,980,124.83
Buildings.....	1,722,209.08	Current capital.....	446,104.64
Irrigation systems.....	57,006.60		
Watersupply systems.....	4,866.24		
Watercraft and appurtenances.....	24,255.83		
Motor vehicles and accessories.....	60,651.19		
Other land transportation equipment.....	13,593.31		
Industrial machinery and implements.....	153,227.05		
Hand tools.....	18,070.17		
Furniture and office equipment.....	268,182.95		
Industrial and scientific exhibits.....	1,911.53		
Technical and scientific equipment.....	2,559.72		
Fire protection equipment.....	134.40		
Other equipment.....	17,468.99		
<b>Fiduciary assets (Drawing account, Insular Treasury)</b> .....	<b>66,514.02</b>	<b>Public and private trusts (Civil Service Trust Fund)</b> .....	<b>66,514.02</b>
<b>Working assets</b> .....	<b>368,789.50</b>	<b>Treasury advances</b> .....	<b>368,789.50</b>
Supplies and materials.....	193,771.09		
Sales stock.....	166,382.46		
Work in process.....	7,192.76		
Deferred charges.....	1,443.19		
<b>Current assets</b> .....	<b>780,697.86</b>	<b>Current liabilities</b> .....	<b>334,593.22</b>
Accounts receivable.....	85,074.77	Accounts payable.....	198,100.16
Cash, collecting and disbursing officers.....	119,564.62	Accrued leave payable.....	131,588.57
Drawing account, Insular Treasury.....	576,058.47	Undistributed collections.....	3,449.70
		Insurance reserve.....	1,454.79
<b>Total assets</b> .....	<b>4,196,126.21</b>	<b>Total liabilities</b> .....	<b>4,196,126.21</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
<b>Balance, December 31, 1918</b> .....		<b>Dropped by sale</b> .....	<b>₱1,753.62</b>
Acquisitions by purchase.....	165,183.99	Dropped by interbureau transfer.....	1,747.45
Acquisitions by interbureau transfer.....	649.20	Dropped by transfer to local governments.....	11,249.55
Acquisitions by construction.....	344.22	Losses.....	9,398.03
		Depreciation accruals.....	10,596.19
		Inventory adjustments.....	1,410.36
		<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>2,980,124.83</b>
<b>Total debits</b> .....	<b>3,016,280.03</b>	<b>Total credits</b> .....	<b>3,016,280.03</b>



*Bureau of Education—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>P10,254,203.00</b>	<b>P6,530,071.58</b>	<b>+ P3,724,131.42</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727..	7,832,328.00	5,420,150.00	+ 2,412,178.00
Public service appropriation, 1918, Act 2727, transferred to Bureau of Non-Christian Tribes.....	0.00	(10,000.00)	+ 10,000.00
Indefinite appropriation, Act 357.....	0.00	29,021.58	- 29,021.58
Emergency Board allotment, Resolution No. 6.....	21,875.00	0.00	+ 21,875.00
Appropriation for Central Luzon Agricultural School buildings, Acts 2786 and 2736.....	30,000.00	30,000.00	0.00
Appropriation for Central Luzon Agricultural School, irri- gation systems, Acts 2786 and 2736.....	20,000.00	20,000.00	0.00
Appropriation for insular aid, barrio, central, intermediate and farm school buildings, Act 2736.....	0.00	250,000.00	- 250,000.00
Appropriation for insular aid, provincial school buildings, Act 2736.....	0.00	200,000.00	- 200,000.00
Appropriation for central and barrio schools, Act 2786.....	400,000.00	0.00	+ 400,000.00
Appropriation for buildings and sites, Non-Christian and special provinces, Acts 2786 and 2736.....	50,000.00	100,000.00	- 50,000.00
Appropriation for insular aid, Manila High School, Act 2736.....	0.00	100,000.00	- 100,000.00
Appropriation for buildings and sites, normal schools, Acts 2786 and 2736.....	400,000.00	300,000.00	+ 100,000.00
Appropriation for construction of a schoolhouse in the Barrio of Talaga, Municipality of Tanawan, Batangas, Act 2729.....	0.00	15,000.00	- 15,000.00
Appropriation for construction of two cottages, Baguio, Act 2736 (Transferred from Bureau of Public Works).....	0.00	16,000.00	- 16,000.00
Appropriation for purchase and improvement of necessary land, Philippine Nautical School, Act 2736 (Transferred from Bureau of Public Works).....	0.00	50,000.00	- 50,000.00
Appropriation for purchase and improvement of necessary land, Philippine Nautical School, Act 2736, transferred to Philippine Normal School and Philippine School of Arts and Trades, Act 2736.....	(25,000.00)	0.00	- 25,000.00
Appropriation for construction of a dormitory and garage, Baguio, Act 2736 (Transferred from Bureau of Public Works).....	0.00	9,900.00	- 9,900.00
Appropriation for construction of high school buildings, Act 2786.....	300,000.00	0.00	+ 300,000.00
Appropriation for buildings, sites and irrigation, Agricul- tural School, Act 2786.....	150,000.00	0.00	+ 150,000.00
Appropriation for completion of school buildings, Act 2786..	200,000.00	0.00	+ 200,000.00
Appropriation for insular aid, elementary schools, Act 2782.....	735,000.00	0.00	+ 735,000.00
Appropriation for construction of a schoolhouse, San Ni- colas, Municipality of Bulacan, to the memory of M. H. del Pilar, Act 2794.....	15,000.00	0.00	+ 15,000.00
Appropriation for purchase and improvement of neces- sary land, Philippine Normal School and Philippine School of Arts and Trades, Act 2736, transferred from the Bureau of Public Works.....	100,000.00	0.00	+ 100,000.00
Appropriation for purchase and improvement of necessary land, Philippine Normal School and Philippine School of Arts and Trades, Act 2736, transferred from Philip- pine Nautical School, Act 2736.....	25,000.00	0.00	+ 25,000.00
<b>Appropriation balances from prior year.....</b>	<b>420,399.62</b>	<b>50,773.10</b>	<b>+ 369,626.52</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	12,383.26	6,030.75	+ 6,352.51
Appropriation for improvement of insular school lands, Act 2704.....	0.00	5,550.43	- 5,550.43
Appropriation for Central Luzon Agricultural School, Acts 2736 and 2704.....	754.41	768.24	- 13.83
Appropriation for Central Luzon Agricultural School, irri- gation systems, Acts 2736 and 2704.....	3,355.75	337.26	+ 3,018.49
Appropriation for Philippine Nautical School site and building, Act 2704.....	0.00	38,086.42	- 38,086.42
Appropriation for insular aid, barrio, central, intermediate and farm school buildings, Act 2736.....	27,000.00	0.00	+ 27,000.00
Appropriation for insular aid, provincial school buildings, Act 2736.....	50,000.00	0.00	+ 50,000.00
Appropriation for buildings and sites, Non-Christian and special provinces, Act 2736.....	1,006.20	0.00	+ 1,006.20

*Bureau of Education—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations—Continued.</b>			
Appropriation balances from prior year—Continued.			
Appropriation for insular aid, Manila High School, Act 2736.....	₱100,000.00	₱0.00	+ ₱100,000.00
Appropriation for buildings and sites, normal schools, Act 2736.....	150,000.00	0.00	+ 150,000.00
Appropriation for construction of two cottages, Baguio, Act 2736.....	16,000.00	0.00	+ 16,000.00
Appropriation for construction of a two-story dormitory and garage, Baguio, Act 2736.....	9,900.00	0.00	+ 9,900.00
Appropriation for purchase and improvement of necessary land for the Philippine Nautical School, Act 2736.....	50,000.00	0.00	+ 50,000.00
Reversions of authorizations in excess of requirements.....	(495.26)	0.00	— 495.26
Net authorizations.....	10,674,107.36	6,580,844.68	+ 4,093,262.68
<b>Conversions and balances:</b>			
Appropriation charges.....	10,228,002.72	6,160,445.06	+ 4,067,557.66
Salaries.....	2,651,944.11	2,405,737.83	+ 246,206.28
Wages.....	71,185.88	51,108.52	+ 20,077.36
Bonuses.....	514,642.42	0.00	+ 514,642.42
Travel expense of personnel.....	271,418.55	229,437.49	+ 41,981.06
Freight, express and delivery service.....	28,450.68	24,601.57	+ 3,849.11
Postal, telegraph, telephone and cable service.....	29,501.96	26,821.77	+ 2,680.19
Illumination and power service.....	8,496.23	8,602.59	— 106.36
Miscellaneous service.....	27,013.92	16,069.95	+ 10,943.97
Rental of buildings and grounds.....	3,705.00	9,388.49	— 5,683.49
Consumption of supplies and materials.....	792,389.15	494,933.12	+ 297,456.03
Printing and binding reports, documents and publications.....	14,574.13	14,796.00	— 221.87
Cash contributions and gratuities (other than to local governments).....	51,085.68	46,998.90	+ 4,086.78
Travel expense of persons not government employees.....	3,767.71	3,566.08	+ 201.63
Maintenance and repair (contract payments only).....	7,185.18	34,543.86	— 27,358.68
Purchase and construction of equipment.....	80,216.49	56,147.49	+ 24,069.00
Purchase of public works.....	85,311.72	99,625.99	— 14,314.27
Deterioration of supplies and sales stock.....	15,346.58	36,950.26	— 21,603.68
Extraordinary losses.....	157.17	411.50	— 254.33
Cash contribution to local governments.....	5,571,610.16	2,600,703.65	+ 2,970,906.51
Appropriation balances carried forward.....	446,104.64	420,399.62	+ 25,705.02
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	0.00	12,383.26	— 12,383.26
Appropriation for Central Luzon Agricultural School, Acts 2786 and 2736.....	106.44	754.41	— 647.97
Appropriation for Central Luzon Agricultural School, irrigation systems, Acts 2786 and 2736.....	2,993.40	3,355.75	— 362.35
Appropriation for insular aid, barrio, central, intermediate and farm school buildings, Act 2736.....	0.00	27,000.00	— 27,000.00
Appropriation for insular aid, provincial school buildings, Act 2736.....	0.00	50,000.00	— 50,000.00
Appropriation for buildings and sites, Non-Christian and special provinces, Act 2736 (Filipino Girls' Dormitory).....	1,006.20	1,006.20	0.00
Appropriation for insular aid, Manila High School, Act 2736.....	0.00	100,000.00	— 100,000.00
Appropriation for buildings and sites, normal schools, Acts 2786 and 2736.....	50,000.00	150,000.00	— 100,000.00
Appropriation for construction of two cottages, Baguio, Act 2736.....	10,472.97	16,000.00	— 5,527.03
Appropriation for construction of a two-story dormitory and garage, Baguio, Act 2736.....	2,585.09	9,900.00	— 7,314.91
Appropriation for purchase and improvement of necessary land for the Philippine Nautical School, Act 2736.....	4,259.80	50,000.00	— 45,740.20
Appropriation for purchase and improvement of necessary land, Philippine Normal School and Philippine School of Arts and Trades, Act 2736.....	124,280.74	0.00	+ 124,280.74
Appropriation for central and barrio schools, Act 2786.....	95,400.00	0.00	+ 95,400.00
Appropriation for high school buildings, Act 2786.....	110,000.00	0.00	+ 110,000.00
Appropriation for buildings and sites and irrigation systems, Agricultural School, Act 2786.....	45,000.00	0.00	+ 45,000.00
Total conversions and balances.....	10,674,107.36	6,580,844.68	+ 4,093,262.68

*Bureau of Education—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱10,037,163.49	Balance, December 31, 1918.....	₱3,270,502.24
Reversions of excess public revenue allotments.....	495.26	Prior year adjustments:	
Contributions to public revenues.....	140,552.80	Inventory credits (fixed property)....	(1,410.36)
Contributions of fixed property to other bureaus.....	1,747.45	Cancellation of prior year charges....	4,111.76
Capital value of fixed property sold.....	1,753.62	Balance, December 31, 1918, as adjusted..	3,273,203.64
Losses of fixed property.....	9,398.03	Allotments from public revenues.....	10,254,203.00
Balance, December 31, 1919 (see balance sheet).....	3,426,229.47	Contributions of fixed property from other bureaus.....	649.20
		Sales of fixed property.....	1,753.62
		Profits from sales of supplies and materials.....	87,255.37
		Administrative fines and forfeitures.....	275.29
Total debits.....	13,617,340.12	Total credits.....	13,617,340.12

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Public education.....	₱4,454,303.78	₱3,374,920.14	+ ₱1,079,383.64
Expense:			
Supervisory, technical, teaching and clerical service.....	3,166,586.53	2,399,349.76	+ 767,236.77
Labor.....	71,077.93	51,108.52	+ 19,969.41
Consumption of supplies.....	792,335.18	494,933.12	+ 297,402.06
Travel expense of personnel.....	271,418.55	229,437.49	+ 41,981.06
Support of government students.....	51,085.68	46,998.90	+ 4,086.78
Freight, express and delivery service.....	28,450.68	24,601.57	+ 3,849.11
Printing and binding.....	14,574.13	14,796.00	— 221.87
Postal, telegraph, telephone and cable service.....	29,501.96	26,821.77	+ 2,680.19
Maintenance of plant and equipment.....	7,347.10	34,543.86	— 27,196.76
Depreciation of plant and equipment.....	10,596.19	4,129.72	+ 6,466.47
Other expense.....	58,486.61	74,988.87	— 16,502.26
	4,501,460.54	3,401,709.58	+ 1,099,750.96
Incidental receipts:			
Service receipts (sales of publications and articles made by students of public schools).....	43,198.86	24,224.86	+ 18,974.00
Other.....	3,957.90	2,564.58	+ 1,393.32
	47,156.76	26,789.44	+ 20,367.32
Aid to local governments.....	5,582,859.71	2,609,536.82	+ 2,973,322.89
Cash contributions.....	5,571,610.16	2,600,703.65	+ 2,970,906.51
Contributions of fixed property.....	11,249.55	8,833.17	+ 2,416.38
National defense.....	0.00	6,388.07	— 6,388.07
Compensation of personnel on duty with the Philippine National Guard.....	0.00	6,388.07	— 6,388.07
Net cost of general welfare service (see statement of capital account).....	10,037,163.49	5,990,845.03	+ 4,046,318.46

## THE PHILIPPINE HEALTH SERVICE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱2,097,289.21	Capital .....	₱2,143,662.29
Land .....	361,311.05	Fixed capital .....	2,097,289.21
Buildings and improvements.....	1,363,666.22	Current capital.....	46,373.08
Telegraph and telephone lines.....	12.10		
Irrigation systems.....	40.56		
Watersupply systems.....	13,088.27		
Artesian wells.....	467.07		
Highways, bridges and ferries.....	30,291.93		
Watercraft and appurtenances.....	5,983.71		
Motor vehicles and accessories.....	81,616.59		
Other land transportation equipment..	1,978.52		
Industrial machinery and implements..	6,088.77		
Hand tools .....	7,676.59		
Furniture and office equipment.....	169,738.34		
Industrial and scientific exhibits.....	4,423.69		
Ordnance .....	153.50		
Technical and scientific equipment....	32,074.97		
Fire protection equipment.....	2,957.33		
Other equipment.....	15,720.00		
Fiduciary assets (drawing account, Insular Treasury).....	18.00	Public and private trusts (Civil Service Trust Fund) .....	18.00
Working assets.....	71,882.21	Treasury advances.....	71,882.21
Supplies and materials.....	64,603.94		
Sales stock.....	7,278.27		
Current assets.....	517,676.44	Current liabilities.....	471,303.36
Accounts receivable.....	53,778.03	Accounts payable.....	347,018.34
Cash, collecting and disbursing officers .....	112,545.53	Accrued leave payable.....	124,284.84
Drawing account, Insular Treasury..	351,352.88	Insurance reserve.....	.18
Total assets.....	<u>2,686,865.86</u>	Total liabilities.....	<u>2,686,865.86</u>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱1,988,429.16	Dropped by sale.....	₱339.84
Acquisitions by purchase.....	88,322.28	Depreciation accruals.....	17,482.55
Acquisitions by construction.....	37,929.46	Losses .....	19.82
Acquisitions by interbureau transfer.....	840.70	Dropped by interbureau transfer.....	1,925.00
Inventory adjustments.....	1,534.82		
Total debits.....	<u>2,117,056.42</u>	Balance, December 31, 1919 (see balance sheet) .....	2,097,289.21
		Total credits.....	<u>2,117,056.42</u>

*The Philippine Health Service—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
New appropriations for the year.....	₱2,927,536.00	₱2,226,338.80	+ ₱701,197.20
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	2,540,536.00	1,622,930.80	+ 917,605.20
Emergency Board allotment, 1919, Resolution No. 37; 1918, Resolutions Nos. 19, 24 and 39.....	287,000.00	132,000.00	+ 155,000.00
Deficiency appropriation for public service, Act 2783.....	0.00	209,300.00	— 209,300.00
Appropriation for Hospital Ship maintenance, Department of Mindanao and Sulu, Act 2513.....	* 0.00	50,000.00	— 50,000.00
Appropriation for construction of hospitals, Act 2736.....	0.00	50,000.00	— 50,000.00
Appropriation for construction of hospitals, Act 2704 (Trans- ferred to Philippine General Hospital.....	0.00	(15,000.00)	+ 15,000.00
Appropriation for construction of hospitals, Act 2704 (Res- toration of part amount reverted, July 31, 1918).....	0.00	66,771.91	— 66,771.91
Appropriation for construction of hospitals, Act 2736 (Trans- ferred from Bureau of Public Works).....	0.00	25,000.00	— 25,000.00
Appropriation for provincial hospital improvements, Act 2283 (Restoration of part amount reverted, December 31, 1917).....	0.00	8,000.00	— 8,000.00
Appropriation for provincial hospital improvements, Act 2786 and 2736.....	50,000.00	30,000.00	+ 20,000.00
Appropriation for hospital and dispensary, Butuan, Acts 1955 and 2070 (Restoration of amount reverted, December 31, 1917).....	0.00	14,336.09	— 14,336.09
Appropriation for maintenance, alteration, and repairs of buildings at Culion Leper Colony, Act 2736 (Transferred from Bureau of Public Works).....	0.00	7,000.00	— 7,000.00
Appropriation for Sibal Springs Sanitarium, Act 2736.....	0.00	26,000.00	— 26,000.00
Appropriation for construction of hospitals at Culion, Act 2786.....	50,000.00	0.00	+ 50,000.00
Appropriation balances from prior year.....	46,367.70	227,755.99	— 181,388.29
Appropriation for construction of hospitals, Acts 2736 and 2704.....	40,446.22	152,427.01	— 111,980.79
Appropriation for Hospital Ship maintenance, Act 2513.....	0.00	75,328.98	— 75,328.98
Appropriation for maintenance, alteration and repairs of buildings, at Culion Leper Colony, Act 2736.....	5,921.48	0.00	+ 5,921.48
Reversions of authorizations in excess of requirements.....	(79,158.43)	(83,585.20)	+ 4,426.77
<b>Net authorizations.....</b>	<b>2,894,745.27</b>	<b>2,370,509.59</b>	<b>+ 524,235.68</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	2,848,372.19	2,324,141.89	+ 524,230.30
Salaries.....	530,385.09	420,142.68	+ 110,242.41
Wages.....	200,676.90	92,598.31	+ 108,078.59
Bonuses.....	104,042.67	0.00	+ 104,042.67
Travel expense of personnel.....	98,263.92	74,821.91	+ 23,442.01
Freight, express and delivery service.....	25,046.98	21,166.54	+ 3,880.44
Postal, telegraph, telephone and cable service.....	8,787.25	7,897.44	+ 889.81
Illumination and power service.....	17,532.94	11,867.57	+ 5,665.37
Miscellaneous service.....	16,988.86	15,386.27	+ 1,602.59
Rental of buildings and grounds.....	2,869.35	2,218.80	+ 650.55
Consumption of supplies and materials.....	1,237,850.55	920,166.96	+ 317,683.59
Printing and binding reports, documents and publications.....	13,116.48	8,850.00	+ 4,266.48
Cash contributions and gratuities (other than to local gov- ernments).....	55,090.80	47,000.00	+ 8,090.80
Travel expense of persons not government employees.....	39,903.65	28,327.43	+ 11,576.22
Maintenance and repair (contract payments only).....	8,591.49	8,401.30	+ 190.19
Purchase and construction of equipment.....	57,180.24	30,194.64	+ 26,985.60
Purchase and construction of public works.....	69,071.50	134,995.41	— 65,923.91
Deterioration of supplies and sales stock.....	210.52	378.28	— 167.76
Extraordinary losses.....	0.00	563.55	— 563.55
Cash contributions to local governments.....	362,763.00	499,164.80	— 136,401.80
Appropriation balances carried forward.....	46,373.08	46,367.70	+ 5.38
Appropriation for construction of hospitals, Act 2736.....	0.00	40,446.22	— 40,446.22
Appropriation for maintenance, alteration and repairs of buildings at Culion Leper Colony, Act 2736.....	0.00	5,921.48	— 5,921.48
Appropriation for construction and improvements of hospi- tals in the non-Christian and special provinces, Act 2786.....	25,000.00	0.00	+ 25,000.00
Appropriation for construction of a hospital building at Cu- lion Leper Colony, Act 2786.....	21,373.08	0.00	+ 21,373.08
<b>Total conversions and balances.....</b>	<b>2,894,745.27</b>	<b>2,370,509.59</b>	<b>+ 524,235.68</b>

\* NOTE.—The appropriation for Hospital Ship maintenance for the year 1919 has been placed under the jurisdiction of the Bureau of Non-Christian Tribes as per Act No. 2785.

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

*The Philippine Health Service—Continued.*

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Public health</b> .....	<b>₱2,264,951.07</b>	<b>₱1,647,367.88</b>	<b>+ ₱617,583.19</b>
Expense:			
Administrative, supervisory, technical and clerical service.....	620,381.78	419,036.78	+ 201,345.00
Labor.....	212,528.07	87,747.01	+ 124,781.06
Consumption of subsistence and other supplies.....	1,236,753.15	917,741.30	+ 319,011.85
Travel expense of personnel.....	98,263.92	74,821.91	+ 23,442.01
Postal, telegraph, telephone and cable service.....	8,787.25	7,897.44	+ 889.81
Freight and cartage.....	25,046.98	21,166.54	+ 3,880.44
Allowances to lepers and other gratuities.....	55,090.80	47,000.00	+ 8,090.80
Illumination and power service.....	17,532.94	11,864.78	+ 5,668.16
Printing and binding reports, documents and publications.....	13,116.48	8,850.00	+ 4,266.48
Transportation of lepers.....	39,903.65	28,327.43	+ 11,576.22
Maintenance of plant and equipment.....	11,883.70	15,681.05	— 3,797.35
Depreciation of plant and equipment.....	17,482.55	10,025.58	+ 7,456.97
Other expense.....	20,068.73	18,546.90	+ 1,521.83
	<b>2,376,840.00</b>	<b>1,668,706.72</b>	<b>+ 708,133.28</b>
Incidental receipts:			
Service receipts (hospital fees, etc.).....	109,680.84	20,161.45	+ 89,519.39
Other.....	2,208.09	1,177.39	+ 1,030.70
	<b>111,888.93</b>	<b>21,338.84</b>	<b>+ 90,550.09</b>
<b>National defense</b> .....	<b>0.00</b>	<b>1,105.90</b>	<b>— 1,105.90</b>
Compensation of personnel on duty with the Philippine National Guard.....	0.00	1,105.90	— 1,105.90
<b>Aid to local governments</b> .....	<b>362,763.00</b>	<b>569,433.22</b>	<b>— 206,670.22</b>
Cash contributions.....	362,763.00	499,164.80	— 136,401.80
Contribution of fixed property.....	0.00	70,268.42	— 70,268.42
<b>Net cost of general welfare service (see statement of capital account)...</b>	<b>2,627,714.07</b>	<b>2,217,907.00</b>	<b>+ 409,807.07</b>

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱2,627,714.07	Balance, December 31, 1918.....	₱2,034,796.86
Reversions of excess public revenue allotments.....	79,158.43	Prior year adjustments:	
Contributions to public revenues.....	119,120.53	Inventory adjustments (fixed property).....	1,534.82
Contributions of fixed property to other bureaus.....	1,925.00	Cancellation of prior year charges.....	247.39
Capital value of fixed property sold.....	339.84	Balance, December 31, 1918, as adjusted.....	2,036,579.07
Losses of fixed property.....	19.82	Allotments from public revenues.....	2,927,536.00
<b>Balance, December 31, 1919 (see balance sheet).....</b>	<b>2,143,662.29</b>	Sales of fixed property.....	339.84
		Contributions of fixed property from other bureaus.....	840.70
		Administrative fines and forfeitures.....	2,769.38
		Profits from sales of supplies and materials.....	3,874.99
<b>Total debits.....</b>	<b>4,971,939.98</b>	<b>Total credits.....</b>	<b>4,971,939.98</b>

## BUREAU OF QUARANTINE SERVICE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₹554,181.38</b>	<b>Capital</b> .....	<b>₹554,181.38</b>
Land.....	12,900.00	Fixed capital.....	554,181.38
Buildings and improvements.....	250,665.28	Current capital.....	0.00
Docks and wharves.....	150,015.85		
Watersupply systems.....	6,000.00		
Artesian wells.....	3,600.00		
Watercraft and appurtenances.....	58,435.51		
Land transportation equipment (other than motor).....	1,244.36		
Industrial machinery and implements.....	39,102.49		
Hand tools.....	6,974.05		
Furniture and office equipment.....	20,117.15		
Ordnance.....	140.61		
Technical and scientific equipment.....	2,294.33		
Fire protection equipment.....	2,200.82		
Telegraph and telephone equipment.....	149.60		
Other equipment.....	341.33		
<b>Current assets</b> .....	<b>4,844.07</b>	<b>Current liabilities</b> .....	<b>4,844.07</b>
Drawing account, Insular Treasury.....	4,844.07	Accounts payable.....	4,844.07
<b>Total assets</b> .....	<b>559,025.45</b>	<b>Total liabilities</b> .....	<b>559,025.45</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₹145,987.00</b>	<b>₹134,100.00</b>	<b>+ ₹11,887.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	141,467.00	124,000.00	+ 17,467.00
Emergency Board allotment, 1919 Resolution No. 26; 1918, Resolution No. 40.....	4,520.00	3,200.00	+ 1,320.00
Deficiency appropriation for public service, Act 2783.....	0.00	6,900.00	- 6,900.00
<b>Appropriation balances from prior year</b> .....	<b>0.00</b>	<b>(1,813.38)</b>	<b>+ 1,813.38</b>
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(12,809.13)</b>	<b>(5,119.62)</b>	<b>- 7,689.51</b>
<b>Net authorizations</b> .....	<b>133,177.87</b>	<b>127,167.00</b>	<b>+ 6,010.87</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>133,177.87</b>	<b>127,167.00</b>	<b>+ 6,010.87</b>
Salaries.....	47,903.51	53,624.22	- 5,720.71
Wages.....	33,900.54	33,727.63	+ 172.91
Bonuses.....	7,535.46	0.00	+ 7,535.46
Travel expense of personnel.....	438.14	871.56	- 433.42
Freight, express and delivery service.....	414.16	399.29	+ 14.87
Postal, telegraph, telephone and cable service.....	757.24	731.89	+ 25.35
Miscellaneous service.....	526.71	230.62	+ 296.09
Rental of buildings and grounds.....	960.00	960.00	0.00
Consumption of supplies and materials.....	31,160.05	27,044.65	+ 4,115.40
Maintenance and repair (contract payments only).....	8,100.00	8,222.59	- 122.59
Purchase of equipment.....	1,482.06	1,354.55	+ 127.51
<b>Appropriation balances carried forward</b> .....	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total conversions and balances</b> .....	<b>133,177.87</b>	<b>127,167.00</b>	<b>+ 6,010.87</b>

*Bureau of Quarantine Service—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱559,170.87	Dropped by sale.....	₱66.13
Acquisitions by purchase.....	1,482.06	Depreciation accruals.....	6,152.47
		Dropped by interbureau transfer.....	252.95
		Balance, December 31, 1919 (see balance sheet).....	554,181.38
Total debits.....	560,652.93	Total credits.....	560,652.93

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱137,400.90	Balance, December 31, 1918.....	₱559,170.87
Reversions of excess public revenue allotments.....	12,809.13	Prior year adjustment:	
Contributions to public revenues.....	1,006.57	Cancellation of prior year charges.....	493.06
Contributions to other bureaus (fixed property).....	252.95	Balance, December 31, 1918, as adjusted..	559,663.93
Capital value of fixed assets sold.....	66.13	Allotments from public revenues.....	145,987.00
Balance, December 31, 1919 (see balance sheet).....	554,181.38	Sales of fixed property.....	66.13
Total debits.....	705,717.06	Total credits.....	705,717.06

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Public health.....	₱137,400.90	₱125,259.92	+ ₱12,140.98
Expense:			
Supervisory, technical and clerical service.....	49,429.82	53,624.22	— 4,194.40
Labor.....	39,909.69	33,651.04	+ 6,258.65
Consumption of subsistence and other supplies.....	31,160.05	26,968.05	+ 4,192.00
Maintenance of plant and equipment.....	8,100.00	8,375.78	— 275.78
Other expense.....	9,248.72	3,193.36	+ 6,055.36
	137,848.28	125,812.45	+ 12,035.83
Incidental receipts:			
Service receipts (sales of produce).....	114.33	36.00	+ 78.33
Other.....	333.05	516.53	— 183.48
	447.38	552.53	— 105.15
Net cost of general welfare service (see statement of capital account)..	137,400.90	125,259.92	+ 12,140.98



## BUREAU OF CUSTOMS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₹3,178,809.93</b>	<b>Capital .....</b>	<b>₹5,982,268.95</b>
Buildings and improvements.....	994,735.63	Fixed capital.....	3,178,809.93
Docks and wharves.....	1,632,008.95	Current capital.....	2,803,459.02
Watersupply systems.....	9,274.86		
Highways and bridges.....	20,000.00		
Watercraft and appurtenances.....	235,549.88		
Motor vehicles and accessories.....	17,127.01		
Other land transportation equipment.....	1,111.73		
Industrial machinery and implements.....	89,140.37		
Hand tools.....	2,941.45		
Furniture and office equipment.....	124,129.41		
Ordnance.....	11,081.07		
Technical and scientific equipment.....	9,875.45		
Fire protection equipment.....	9,448.90		
Telegraph and telephone equipment.....	646.96		
Other equipment.....	21,738.26		
<b>Fiduciary assets.....</b>	<b>9,660.66</b>	<b>Public and private trusts.....</b>	<b>9,660.66</b>
Drawing account, Insular Treasury....	9,660.66	Cargoes, German Ships trust fund....	8,929.72
<b>Working assets.....</b>	<b>39,580.71</b>	Civil Service Trust Fund.....	730.94
Supplies and materials.....	39,580.71	<b>Treasury advances.....</b>	<b>39,580.71</b>
<b>Current assets.....</b>	<b>3,961,498.89</b>	<b>Current liabilities.....</b>	<b>1,158,039.87</b>
Accounts receivable.....	7,214.77	Accounts payable.....	1,048,809.85
Cash, collecting and disbursing officers.....	260,461.90	Accrued leave payable.....	109,230.02
Drawing account, Insular Treasury....	3,693,822.22		
<b>Total assets.....</b>	<b>7,189,550.19</b>	<b>Total liabilities.....</b>	<b>7,189,550.19</b>

*Bureau of Customs—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₱4,461,782.00</b>	<b>₱1,239,506.00</b>	<b>+ ₱3,222,276.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,382,782.00	2,002,044.00	— 619,262.00
Deficiency appropriation, 1918, Act 2783.....	0.00	86,000.00	— 86,000.00
Emergency Board allotment, Resolutions Nos. 14 and 37.....	79,000.00	5,000.00	+ 74,000.00
Appropriation transferred to Bureau of Commerce and Industry, Act 2727.....	0.00	(928,538.00)	+ 928,538.00
Appropriation for the improvement of facilities for loading and unloading and the storage of merchandise in ports of entry, Act 2736.....	0.00	75,000.00	— 75,000.00
Appropriation for construction of a station for immigrants, Manila, Act 2786.....	100,000.00	0.00	+ 100,000.00
Appropriation for construction of a new pier, Manila, Act 2786.....	2,500,000.00	0.00	+ 2,500,000.00
Appropriation for construction of piers, path for passengers and completion of shed-roofs for merchandise, Manila, Act 2786.....	400,000.00	0.00	+ 400,000.00
<b>Appropriation balances from prior year.....</b>	<b>75,000.00</b>	<b>(26,712.66)</b>	<b>+ 101,712.66</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(26,712.66)	+ 26,712.66
Appropriation for improvement of facilities for loading and unloading and the storage of merchandise in ports of entry, Act 2736.....	75,000.00	0.00	+ 75,000.00
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(94,924.33)</b>	<b>(29,207.63)</b>	<b>— 65,716.70</b>
<b>Net authorizations.....</b>	<b>4,441,857.67</b>	<b>1,183,585.71</b>	<b>+ 3,258,271.96</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges.....</b>	<b>1,638,398.65</b>	<b>1,108,585.71</b>	<b>+ 529,812.94</b>
Salaries.....	569,768.29	515,967.24	+ 53,801.05
Wages.....	220,793.18	260,074.08	— 39,280.90
Bonuses.....	232,445.45	0.00	+ 232,445.45
Travel expense of personnel.....	6,641.29	8,072.00	— 1,430.71
Freight, express and delivery service.....	508.26	803.62	— 295.36
Postal, telegraph, telephone and cable service.....	8,996.24	11,507.61	— 2,511.37
Illumination and power service.....	18,500.00	14,561.64	+ 3,938.36
Miscellaneous service.....	24,659.20	21,526.74	+ 3,132.46
Rental of buildings and grounds.....	418.33	499.70	— 81.37
Consumption of supplies and materials.....	153,460.00	127,542.77	+ 25,917.23
Printing and binding reports, documents and publications.....	4,500.00	3,150.00	+ 1,350.00
Discretionary expenditures.....	18,567.43	10,741.13	+ 7,826.30
Travel expense of persons not government employees.....	3,000.00	2,640.74	+ 359.26
Maintenance and repair (contract payments only).....	37,000.00	111,318.69	— 74,318.69
Purchase of equipment.....	15,850.22	20,179.75	— 4,329.53
Purchase of public works.....	323,290.76	0.00	+ 323,290.76
<b>Appropriation balances carried forward.....</b>	<b>2,803,459.02</b>	<b>75,000.00</b>	<b>+ 2,728,459.02</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	51,749.78	0.00	+ 51,749.78
Appropriation for improvement of facilities for loading and unloading and the storage of merchandise in ports of entry, Act 2736.....	75,000.00	75,000.00	0.00
Appropriation for construction of a station for immigrants, Manila, Act 2786.....	100,000.00	0.00	+ 100,000.00
Appropriation for construction of a new pier, Manila, Act 2786.....	2,367,325.50	0.00	+ 2,367,325.50
Appropriation for construction of piers, path for passengers, etc., Act 2786.....	209,383.74	0.00	+ 209,383.74
<b>Total conversions and balances.....</b>	<b>4,441,857.67</b>	<b>1,183,585.71</b>	<b>+ 3,258,271.96</b>

*Bureau of Customs—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₹2,851,120.00	Dropped by sale.....	₹544.51
Acquisitions by purchase.....	339,140.98	Depreciation accruals.....	11,000.85
Acquisitions by interbureau transfer.....	24.00	Losses.....	92.93
Inventory adjustments.....	163.24		
		Balance, December 31, 1919 (see balance sheet).....	3,178,809.93
Total debits.....	3,190,448.22	Total credits.....	3,190,448.22

## Statement of Capital Account.

Debits.		Credits.	
Revenue service.....	₹458,159.64	Balance, December 31, 1918.....	₹2,926,120.00
General welfare service.....	211,558.00	Prior year adjustments:	
Reversions of excess public revenue allotments.....	94,924.33	Inventory adjustments (fixed property).....	163.24
Contributions to public revenues.....	646,810.64	Cancellation of prior year charges.....	410.77
Losses of fixed property.....	92.93		
Capital value of fixed assets sold.....	544.51	Balance, December 31, 1918, as adjusted.....	2,926,694.01
Balance, December 31, 1919 (see balance sheet).....	5,982,268.95	Allotments from public revenues.....	4,461,782.00
		Contributions of fixed property from other bureaus.....	24.00
		Sales of fixed property.....	554.61
		Net operating profits (see operation statement).....	4,457.10
		Net profits from sales of supplies and materials.....	847.28
Total debits.....	7,394,359.00	Total credits.....	7,394,359.00

*Bureau of Customs—Continued.*

## Statement of Revenue Collection and General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Revenue collection service:</b>			
Expense:			
Administrative, supervisory, technical and clerical service..	₱464,543.25	₱356,347.21	+ ₱108,196.04
Labor.....	27,084.74	25,489.80	+ 1,594.94
Consumption of supplies.....	39,148.05	34,148.57	+ 4,999.48
Travel expense of personnel.....	70,524.93	64,485.74	+ 6,039.19
Information service.....	78,229.93	82,163.14	— 3,933.21
Maintenance of plant and equipment.....	24,661.54	71,691.30	— 47,029.76
Depreciation of plant and equipment.....	6,500.85	3,467.11	+ 3,033.74
Other expense.....	8,218.30	11,056.61	— 2,838.31
	718,911.59	648,849.48	+ 70,062.11
Incidental receipts:			
Service receipts (collections for services rendered by cus- toms guards, and hire of launches).....	259,941.34	120,801.69	+ 139,139.65
Other.....	810.61	1,176.28	— 365.67
	260,751.95	121,977.97	+ 138,773.98
<b>Net cost of revenue collection service (see statement of capital ac-   count).....</b>	<b>458,159.64</b>	<b>526,871.51</b>	<b>— 68,711.87</b>
<b>General welfare service:</b>			
Development of commerce (Statistics).....	32,933.85	23,261.31	+ 9,672.54
Administrative, supervisory, technical and clerical service...	31,857.85	22,486.28	+ 9,371.57
Consumption of supplies.....	500.24	578.30	— 78.06
Other expense.....	575.76	196.73	+ 379.03
Sundry protective service (immigration and inspection of ves- sels).....	74,624.45	55,651.00	+ 18,973.45
Administrative, supervisory and clerical service.....	57,623.44	45,389.36	+ 12,234.08
Other expense.....	17,001.01	10,261.64	+ 6,739.37
Law and order.....	103,999.70	87,130.88	+ 16,868.82
Detention and prevention of smuggling.....	103,999.70	87,130.88	+ 16,868.82
National defense.....	0.00	31.45	— 31.45
Compensation of personnel on duty with the Philippine National Guard.....	0.00	31.45	— 31.45
<b>Net cost of general welfare service (see statement of capital account)...</b>	<b>211,558.00</b>	<b>166,074.64</b>	<b>+ 45,483.36</b>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Operating revenue (arrastre division).....</b>	<b>₱384,246.03</b>	<b>₱306,002.15</b>	<b>+ ₱78,243.88</b>
Service income.....	383,875.92	305,642.15	+ 78,233.77
Rentals.....	360.00	360.00	0.00
Other.....	10.11	0.00	+ 10.11
<b>Operating expense (arrastre division).....</b>	<b>379,788.93</b>	<b>278,948.95</b>	<b>+ 100,839.98</b>
Administrative, supervisory and clerical service.....	86,433.69	56,360.63	+ 30,073.06
Labor.....	241,987.01	178,357.71	+ 63,629.30
Consumption of supplies.....	18,188.69	12,318.91	+ 5,869.78
Light and power.....	10,872.53	7,978.03	+ 2,894.50
Maintenance of plant and equipment.....	8,349.27	10,453.94	— 2,104.67
Depreciation of plant and equipment.....	4,500.00	2,000.00	+ 2,500.00
Other expense.....	9,457.74	11,479.73	— 2,021.99
<b>Operating income.....</b>	<b>4,457.10</b>	<b>27,053.20</b>	<b>— 22,596.10</b>
<b>Net profits for the year (see statement of capital account).....</b>	<b>4,457.10</b>	<b>27,053.20</b>	<b>— 22,596.10</b>

*Bureau of Customs—Continued.*

## Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Collections:</b>			
Revenue from taxation.....	₦15,614,508.67	₦17,567,856.34	— ₦1,953,347.67
Import duties.....	10,975,079.57	13,479,736.56	— 2,504,656.99
Excise tax.....	2,778,353.79	2,066,308.46	+ 712,045.33
Wharfage tax.....	1,090,972.71	1,305,477.59	— 214,504.88
Documentary stamp tax.....	361,123.45	350,825.31	+ 10,298.14
Immigration tax.....	232,864.00	207,752.00	+ 25,112.00
Tonnage dues.....	176,115.15	157,756.42	+ 18,358.73
Incidental revenue.....	45,416.76	46,219.00	— 802.24
Fines and forfeitures.....	28,211.90	41,423.54	— 13,211.64
Miscellaneous tax.....	17,204.86	4,795.46	+ 12,409.40
<b>Total collections.....</b>	<b>15,659,925.43</b>	<b>17,614,075.34</b>	<b>— 1,954,149.91</b>

## BUREAU OF INTERNAL REVENUE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱294,609.18</b>	<b>Capital</b> .....	<b>₱672,344.92</b>
Buildings and improvements.....	147,623.17	Fixed capital.....	294,609.18
Watercrafts and appurtenances.....	16,784.45	Current capital.....	377,735.74
Motor vehicles and accessories.....	26,506.84		
Other land transportation equipment..	464.20		
Hand tools .....	1,058.95		
Furniture and office equipment.....	94,842.56		
Ordnance .....	3,601.37		
Technical and scientific equipment....	1,897.22		
Fire protection equipment.....	427.93		
Other equipment.....	1,402.49		
<b>Fiduciary assets</b> .....	<b>(97,496.25)</b>	<b>Public and private trusts</b> .....	<b>(97,496.25)</b>
Drawing account, Insular Treasury...	(97,496.25)	Provincial and municipal internal revenue .....	(166,441.40)
		Chinese educational fund.....	68,945.15
<b>Working assets</b> .....	<b>71,682.17</b>	<b>Treasury advances</b> .....	<b>71,682.17</b>
Supplies and materials.....	70,722.61		
Deferred charges .....	959.56		
<b>Current assets</b> .....	<b>4,563,251.84</b>	<b>Current liabilities</b> .....	<b>4,185,516.10</b>
Accounts receivable.....	9,412.91	Accounts payable.....	58,541.52
Cash, disbursing officer.....	22,958.86	Accrued leave payable.....	63,966.81
Drawing account, Insular Treasury...	467,872.30	Central Government account current (Untransferred revenue).....	4,063,007.77
Cash, collecting officers (revenue collections) .....	4,063,007.77		
<b>Total assets</b> .....	<b>4,832,046.94</b>	<b>Total liabilities</b> .....	<b>4,832,046.94</b>

*Bureau of Internal Revenue—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₱1,186,611.69</b>	<b>₱904,923.12</b>	<b>+ ₱281,688.57</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,007,610.00	625,380.00	+ 382,230.00
Emergency Board allotment, 1919, Resolution No. 33; 1918, Resolution No. 22.....	400.00	6,500.00	— 6,100.00
Receipts automatically appropriated (Tobacco Inspection Fund).....	178,601.69	211,343.12	— 32,741.43
Deficiency appropriation for public service, Act 2783.....	0.00	61,700.00	— 61,700.00
<b>Appropriation balances from prior year.....</b>	<b>313,231.00</b>	<b>184,592.02</b>	<b>+ 128,638.98</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	444.90	(15,128.73)	+ 15,573.63
Appropriation for Tobacco Inspection Fund, Act 2692.....	312,786.10	199,720.75	+ 113,065.35
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(224,811.82)</b>	<b>(55,505.51)</b>	<b>— 169,306.31</b>
<b>Net authorizations.....</b>	<b>1,275,030.87</b>	<b>1,034,009.63</b>	<b>+ 241,021.24</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges.....</b>	<b>897,295.13</b>	<b>720,778.63</b>	<b>+ 176,516.50</b>
Salaries.....	431,726.07	414,230.06	+ 17,496.01
Wages.....	32,515.25	35,110.13	— 2,594.88
Bonuses.....	72,389.36	0.00	+ 72,389.36
Travel expense of personnel.....	74,509.67	72,530.77	+ 1,978.90
Freight, express and delivery service.....	2,673.91	2,811.56	— 137.65
Postal, telegraph, telephone and cable service.....	13,748.07	13,973.06	— 224.99
Illumination and power service.....	3,746.11	2,873.28	+ 872.83
Miscellaneous service.....	101,271.51	22,487.64	+ 78,783.87
Rental of buildings and grounds.....	531.71	305.00	+ 226.71
Consumption of supplies and materials.....	128,343.82	132,457.00	— 4,113.18
Printing and binding reports, documents and publications.....	3,812.98	3,132.75	+ 680.23
Cash contributions and gratuities (other than to local gov- ernments).....	695.00	1,953.93	— 1,258.93
Discretionary expenditures.....	3,623.63	4,539.01	— 915.38
Travel expense of persons not government employees.....	571.47	487.08	+ 84.39
Maintenance and repair (contract payments only).....	2,160.46	2,042.67	+ 117.79
Purchase and construction of equipment.....	24,976.11	11,827.49	+ 13,148.62
Extraordinary losses.....	0.00	17.20	— 17.20
<b>Appropriation balances carried forward.....</b>	<b>377,735.74</b>	<b>313,231.00</b>	<b>+ 64,504.74</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	(5,374.71)	444.90	— 5,819.61
Appropriation for Tobacco Inspection Fund, Act 2692.....	383,110.45	312,786.10	+ 70,324.35
<b>Total conversions and balances.....</b>	<b>1,275,030.87</b>	<b>1,034,009.63</b>	<b>+ 241,021.24</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱279,962.44	Dropped by sale.....	₱1,497.60
Acquisitions by purchase.....	24,519.61	Depreciation accruals.....	8,636.61
Acquisitions by construction.....	456.50	Dropped by interbureau transfer.....	200.00
Inventory adjustments.....	4.84		
		Balance, December 31, 1919 (see balance sheet).....	294,609.18
<b>Total debits.....</b>	<b>304,943.39</b>	<b>Total credits.....</b>	<b>304,943.39</b>

*Bureau of Internal Revenue—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
Revenue collection service.....	₱669,539.91	Balance, December 31, 1918.....	₱593,193.44
Reversions of excess public revenue allotments.....	224,811.82	Prior year adjustments:	
Contributions to public revenues.....	283,402.29	Inventory adjustments (fixed property).....	4.84
Contributions of fixed property to other bureaus.....	200.00	Cancellation of prior year charges.....	164.62
Capital value of fixed property sold.....	1,497.60	Balance, December 31, 1918, as adjusted..	593,362.90
Balance, December 31, 1919 (see balance sheet).....	672,344.92	Allotments from public revenues.....	1,186,611.69
		Sales of fixed property.....	1,497.60
		Net operating income (see operation statement).....	70,324.35
Total debits.....	1,851,796.54	Total credits.....	1,851,796.54

## Statement of Revenue Collection Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Cost of revenue collection:			
Expense:			
Supervisory, technical and clerical service.....	₱459,309.35	₱382,248.54	+ ₱77,060.81
Labor.....	31,971.11	28,765.55	+ 3,205.56
Consumption of supplies.....	108,437.55	109,608.39	- 1,170.84
Travel expense of personnel.....	50,422.04	54,654.27	- 4,232.23
Maintenance of plant and equipment.....	5,808.64	3,665.09	+ 2,143.55
Depreciation of plant and equipment.....	8,636.61	3,740.86	+ 4,895.75
Other expense.....	108,092.99	31,516.77	+ 76,576.22
	772,678.29	614,199.47	+ 158,478.82
Incidental receipts:			
Service receipts (Payment by the city of Manila).....	100,000.00	100,000.00	0.00
Other.....	3,138.38	2,512.47	+ 625.91
	103,138.38	102,512.47	+ 625.91
National defense.....	0.00	239.51	- 239.51
Compensation of personnel on duty with the Philippine National Guard.....	0.00	239.51	- 239.51
Net cost of revenue collection service (see statement of capital account).....	669,539.91	511,926.51	+ 157,613.40

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Operating revenue (Tobacco Inspection Fund, Act No. 2613):			
Tobacco inspection fees.....	₱178,601.69	₱211,343.12	- ₱32,741.43
Operating expense:			
Supervisory and clerical service.....	42,771.42	36,895.04	+ 5,876.38
Travel expense of personnel.....	24,346.65	17,876.50	+ 6,470.15
Other expense.....	41,159.27	43,481.48	- 2,322.21
	108,277.34	98,253.02	+ 10,024.32
Net profits for the year.....	70,324.35	113,090.10	- 42,765.75



*Bureau of Internal Revenue—Continued.*

## Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Collections:</b>			
Revenue from taxation—			
Excise tax.....	¥11,401,094.26	¥11,125,614.89	+ ¥275,479.37
Licenses and business tax.....	16,891,010.99	15,653,738.89	+ 1,237,272.10
Income tax.....	3,405,683.30	2,550,149.20	+ 855,534.10
Franchise tax.....	195,253.16	164,340.10	+ 30,913.06
Inheritance tax.....	271,034.85	75,127.74	+ 195,907.11
Documentary tax.....	495,558.31	496,242.21	— 683.90
	32,659,634.87	30,065,213.03	+ 2,594,421.84
Deduct—			
Apportionment of internal revenue to local governments..	3,164,083.55	3,164,083.55	0.00
	29,495,551.32	26,901,129.48	+ 2,594,421.84
Incidental revenue—			
Revenue from public forests.....	741,661.00	588,984.98	+ 152,676.02
Fines and forfeitures.....	364,681.85	435,265.34	— 70,583.49
United States internal revenue.....	2,405,157.80	1,919,753.11	+ 485,404.69
Sales of public domain.....	1,230.76	450.00	+ 780.76
<b>Total collections</b> .....	<b>33,008,282.73</b>	<b>29,845,582.91</b>	<b>+ 3,162,699.82</b>

## BUREAU OF THE TREASURY.

Balance Sheet, December 31, 1919.

Assets.	Liabilities.
<b>Fixed property..... ₱386,942.52</b> Buildings and improvements..... 339,787.20 Motor vehicles and accessories..... 2,007.79 Hand tools..... 9.46 Furniture and office equipment..... 42,753.66 Other equipment..... 2,384.41	<b>Capital..... ₱30,813,382.82</b> Invested in permanent assets..... 27,537,683.13 Invested in fixed property..... 386,942.52 Current operating account— Bureau administrative account..... 0.00 Miscellaneous accounts..... 2,888,757.17
<b>Permanent investments (b)..... 35,537,683.13</b> Capital stock of the Manila Railroad Company, Act 2574..... 8,000,000.00 Philippine National Bank stock (par ₱5,959,600, 80 per cent paid up ₱7,959,600) { 6,767,680.00 ₱2,000,000, fully paid up Advances to Philippine Railway Company under guaranty contract..... 5,657,063.61 Advances to Manila Railroad Company under guaranty contract..... 716,637.19 Philippine National Coal Company stock, Act No. 2705 (par ₱2,980,900) paid up..... 2,980,900.00 Loans to Manila Railroad Company, Acts 2083, 2699, 2776 and 2790..... 11,127,000.00 Unconverted Agricultural Bank loans..... 288,402.33	<b>Bonded debt..... 8,000,000.00</b> Railroad purchase 10/30 year 4 per cent gold bonds..... 8,000,000.00
<b>Depository assets..... 151,879,775.27</b> Currency reserve fund: Accounts receivable..... 151.55 Accrued interest..... 380,409.63 Investments and securities (b)..... 2,566,520.00 Cash in Treasury and other depositories (a)..... 129,269,947.94 Sinking funds: Philippine National Bank stock (Par ₱1,666,600) 80 per cent paid up (b)..... 1,333,280.00 Other investments and securities (b)..... 7,007,321.54 Accrued interest..... 73,431.84 Cash in Treasury vaults (a)..... 567,658.51 Other funds: Investments and securities (b)..... 1,922,358.50 Accrued interest..... 19,343.88 United States Liberty Loan Bonds (Par \$2,667,100)..... 5,334,200.00 Cash in Treasury and other depositories (a)..... 3,405,151.88	<b>Depository liabilities..... 151,879,775.27</b> Currency reserve fund: Reserve for coinage parity obligations..... 11,080,706.12 Reserve for redemption of Treasury certificates..... 100,536,323.00 Certificates of indebtedness..... 20,000,000.00 Interest accrued payable..... 600,000.00 Sinking fund obligations: R.R. lands bonds sinking fund..... 5,400,852.88 Public works bonds sinking fund..... 3,098,061.32 Manila Railroad purchase bonds sinking fund..... 482,777.69 Central government account current..... 1,853,302.16 Metropolitan Water District..... 2,431,583.84 City of Manila open account..... (2,712,580.97) City of Cebu account current..... 36,464.17 Santa Cruz, Laguna, account current..... 1,743.42 Manila Railroad Company account current (Southern lines)..... 8,936.00 Philippine National Bank account current..... 1,000,000.00 United States Army account current..... 3,407,557.26 United States Navy account current..... 2,462,473.08 Treasurer of the United States account current..... (3,701,430.60) Philippine National Bank (redemption fund)..... 114,275.98 United States Liberty Loan Bonds (Par \$2,667,100)..... 5,334,200.00 Other Treasury depositors..... 444,529.92
<b>Fiduciary assets..... 109,368.82</b> Drawing account, Insular Treasury..... 109,368.82	<b>Public and private trusts..... 109,368.82</b> Cebu street railway guaranty deposit..... 10,000.00 Pulupandan-Isabela Railroad Franchise, Act 2485..... 3,000.00 Gas franchise guaranty fund..... 20,833.33 Public works bond issue, Majayjay, Laguna..... 40,000.00 Meycauayan franchise, electric light..... 1,000.00 Tabaco electric light franchise..... 1,000.00 Aparri electric light franchise..... 1,000.00 Sociedad Magsasaka, electric light franchise..... 1,000.00 Pampanga electric light franchise..... 1,000.00 Lizarraga Hermanos, railroad franchise..... 800.00 1863 Earthquake Fund..... 29,735.49
<b>Working assets..... 643.23</b> Deferred charges..... 643.23	<b>Treasury advances..... 643.23</b>
<b>Current assets..... 6,956,523.47</b> Investments and securities (b)..... 233,714.00 Accrued interest on bank deposits..... 1,031.53 Accrued interest on investments and securities..... 143,490.25 Accounts receivable..... 19,717.22 Drawing account, Insular Treasury..... 6,558,570.47	<b>Current liabilities..... 4,067,766.30</b> Accrued leave payable..... 26,433.23 Interest accrued on public debt..... 2,757,854.00 Interest accrued on railroad bonds..... 1,282,760.00 Accounts payable..... 719.07
<b>Total assets..... 194,870,936.44</b>	<b>Total liabilities..... 194,870,936.44</b>

*Bureau of the Treasury—Continued.*

<b>(a) Location of Treasury Depository Cash:</b>	
In Treasury vaults.....	<b>₱21,251,691.36</b>
On deposit in local banks:	
Philippine National Bank.....	20,953,411.39
Hongkong and Shanghai Banking Corporation.....	184,662.55
On deposit in the United States:	
Chase National Bank, New York City.....	7,738,927.04
Philippine National Bank, New York City.....	75,919,166.00
Mercantile Trust Co., St. Louis, Mo.....	500,000.00
Central Trust Co., Chicago, Ill.....	400,000.00
Seattle National Bank, Seattle, Washington.....	400,000.00
National Bank of Commerce, Seattle, Washington.....	400,000.00
Commercial National Bank, Washington, D. C.....	500,000.00
Continental Trust Co., Washington, D. C.....	400,000.00
National Shawmut Bank, Boston, Mass.....	400,000.00
Merchants National Bank, Boston, Mass.....	400,000.00
Mechanics and Metals National Bank, New York City.....	600,000.00
Anglo and London-Paris National Bank, San Francisco, Cal.....	2,000,000.00
First National Bank of Omaha, Nebraska.....	500,000.00
Central National Bank, Lincoln, Nebraska.....	200,000.00
Bank of Italy, San Francisco, Cal.....	500,000.00
Total.....	<b>133,242,758.33</b>
<b>(b) Details of investments and securities:</b>	
Permanent investments as stated in balance sheet.....	<b>₱35,537,683.13</b>
Currency, Reserve Fund.....	<b>2,566,520.00</b>
Provincial and municipal loans.....	2,091,520.00
Central government loans.....	475,000.00
Public Works Bond Sinking Fund.....	<b>2,910,160.00</b>
Philippine Railway Co. Bonds (Par ₱200,000).....	172,000.00
Public Works Bonds (Par ₱276,000).....	276,000.00
Friar Lands Bonds (Par ₱410,000).....	410,000.00
Philippine National Bank Stock (Par ₱833,300) 80 per cent paid up.....	666,640.00
Provincial and Municipal loans.....	1,386,520.00
Friar Lands Bond Sinking Fund.....	<b>5,111,880.00</b>
Philippine Railway Co. Bonds.....	1,298,300.00
Public Works Bonds, first series (par).....	80,000.00
Manila Hotel Company (par).....	660,000.00
Philippine National Bank Stock (Par ₱833,300) 80 per cent paid up.....	666,640.00
Provincial and Municipal loans.....	2,411,940.00
Manila Railroad Purchase Bond Sinking Fund.....	<b>318,561.54</b>
United States Liberty Loan Bonds (Par \$154,500).....	309,000.00
Philippine National Bank (Fixed deposits).....	9,561.54
Manila Sewer and Waterworks Bond Sinking Fund.....	<b>1,899,422.50</b>
Manila Sewer and Waterworks Bonds (Par ₱762,000).....	762,000.00
Manila Railway Company (1906) Ltd. Bonds (Par ₱5,000).....	41,622.50
Public Works Bonds, first series (Par ₱112,000).....	112,000.00
Philippine Railway Bonds (Par ₱350,000).....	328,000.00
Stock, Bank of the Philippine Islands (Par ₱87,400).....	114,950.00
Provincial and Municipal loans.....	540,950.00
Cebu Waterworks Bond Sinking Fund.....	<b>14,000.00</b>
Manila Sewer and Waterworks Bonds (Par ₱14,000).....	14,000.00
Fidelity Bond Premium Fund.....	<b>45,000.00</b>
Philippine National Bank (Certificate of deposits).....	45,000.00
Land Title Assurance Fund.....	<b>188,714.00</b>
Manila Railway Company (1906) Ltd. Bonds (Par ₱2,000).....	16,609.00
Manila Sewer and Waterworks Bonds (par).....	20,000.00
Real Estate Mortgage loans.....	2,400.00
Stock, Bank of the Philippine Islands (Par ₱800).....	1,600.00
United States Liberty Loan Bonds (Par \$60,000).....	120,000.00
Fixed deposits (Philippine National Bank).....	28,105.00
United States Liberty Bonds Security Fund.....	<b>5,334,200.00</b>
United States Liberty Loan Bonds (Par \$2,667,100).....	5,334,200.00
Southern Lines Bond Sinking Fund.....	<b>8,936.00</b>
Fixed deposits, Philippine National Bank.....	8,936.00
Total.....	<b>58,985,077.17</b>

*Bureau of the Treasury—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₱19,694,583.33</b>	<b>₱6,620,013.23</b>	<b>+ ₱13,074,570.10</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	140,245.00	119,390.00	+ 20,855.00
Emergency Board allotment, Resolution No. 30.....	1,957.00	0.00	+ 1,957.00
Appropriation for Loan to Manila Railroad Company, Acts 2083, 2776, 2699 and 2790.....	10,127,000.00	700,000.00	+ 9,427,000.00
Appropriation for National Coal Company, Act 2705.....	1,909,900.00	918,000.00	+ 991,900.00
Appropriation for Philippine National Bank stock, Act 2612.....	1,595,960.00	1,595,960.00	0.00
Appropriation for National Development Company, Act 2849.....	2,550,000.00	0.00	+ 2,550,000.00
Appropriation for Contribution to Manila Railroad Purchase Bonds Sinking Fund, Act 2625.....	153,679.06	149,884.36	+ 3,794.70
Appropriation for Contribution to Manila Railroad Purchase Bonds Sinking Fund, Act 2625, receipts automatically appropriated.....	12,813.56	10,660.05	+ 2,153.51
Appropriation for Contribution to Public Works Bonds Sinking Fund, Acts 1729, 1954 and 2425.....	130,289.75	146,776.13	- 16,486.38
Appropriation for Contribution to Public Works Bonds Sinking Fund, Acts 1729, 1954 and 2425, receipts automatically appropriated.....	166,387.44	139,868.55	+ 26,518.89
Appropriation for Contribution to Friar Lands Bonds Sinking Fund, Act 2550.....	206,253.48	208,469.07	- 2,215.59
Appropriation for Contribution to Friar Lands Bonds Sinking Fund, Act 2550, receipts automatically appropriated.....	246,818.42	229,281.57	+ 17,536.85
Appropriation for interest and repayment of Insular Loans, Act 2465.....	80,276.00	82,226.00	- 1,950.00
Appropriation for interest and exchange on Philippine Railway Bonds, Act 1730.....	396,742.47	393,717.94	+ 3,024.53
Appropriation for interest and exchange on Philippine Railway Bonds, Act 1730, receipts automatically appropriated.....	287,177.53	290,202.06	- 3,024.53
Appropriation for interest on bonds for purchase of Manila Railroad stock, Act 2615.....	320,000.00	320,000.00	0.00
Appropriation for interest on Public Works and Permanent Investments Bonds, Act 1954.....	400,000.00	400,000.00	0.00
Appropriation for interest on Friar Lands Bonds, Acts 1749 and 2550.....	560,000.00	560,000.00	0.00
Appropriation for Fidelity Insurance Fund, receipts automatically appropriated.....	80,703.33	83,981.42	- 3,278.09
Appropriation for Land Title Assurance Fund, Act 496, receipts automatically appropriated.....	24,683.78	26,729.04	- 2,045.26
Appropriation for the property Insurance Fund, receipts automatically appropriated.....	39,808.20	30,599.37	+ 9,208.83
Appropriation for the Property Insurance Fund, Section 340, Act 2711.....	50,000.00	174,285.63	- 124,285.63
Appropriation for Unconverted Agricultural Bank loans and interest.....	213,888.31	39,982.04	+ 173,906.27
<b>Appropriation balances from prior year.....</b>	<b>295,340.01</b>	<b>431,995.15</b>	<b>- 136,655.14</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	730.47	1,961.64	- 1,231.17
Appropriation for Corregidor vault improvement, Acts 2704 and 1902 (Executive Order of March 14, 1912).....	0.00	25,153.52	- 25,153.52
Appropriation for Fidelity Insurance Fund.....	100,000.00	166,378.83	- 66,378.83
Appropriation for Land Title Assurance Fund, Act 496.....	194,609.54	167,892.98	+ 26,716.56
Appropriation for the Property Insurance Fund.....	0.00	70,608.18	- 70,608.18
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(60,600.31)</b>	<b>(159,364.76)</b>	<b>+ 98,764.45</b>
<b>Net authorizations.....</b>	<b>19,929,323.03</b>	<b>6,892,643.62</b>	<b>+ 13,036,679.41</b>

*Bureau of the Treasury—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Conversions and balances:</b>			
Appropriation charges.....	₱17,040,565.86	₱6,597,303.61	+ ₱10,443,262.25
Salaries.....	74,537.85	76,371.30	— 1,833.45
Wages.....	19,979.24	21,381.58	— 1,402.34
Bonuses.....	15,783.54	0.00	+ 15,783.54
Travel expense of personnel.....	1,965.49	1,853.32	+ 112.17
Freight, express and delivery service.....	0.00	2.50	— 2.50
Postal, telegraph, telephone and cable service.....	1,702.32	1,907.41	— 205.09
Illumination and power service.....	1,790.95	1,626.31	+ 164.64
Miscellaneous service.....	4,543.28	3,774.46	+ 768.82
Consumption of supplies and materials.....	5,670.36	4,029.64	+ 1,640.72
Printing and binding reports, documents and publications.....	540.50	481.00	+ 59.50
Maintenance and repair (contract payments only).....	662.21	267.62	+ 394.59
Purchase of equipment.....	4,681.13	3,231.17	+ 1,449.96
Purchase of public works.....	0.00	188.32	— 188.32
Property and fidelity insurance losses.....	101,530.97	297,161.21	— 195,630.24
Contributions to Friar Lands Bonds Sinking Fund.....	453,071.90	437,750.64	+ 15,321.26
Contributions to Public Works Bonds Sinking Fund.....	296,677.19	286,644.68	+ 10,032.51
Contributions to Manila Railroad Purchase Bonds Sinking Fund.....	166,492.62	160,544.41	+ 5,948.21
Interest payments on Friar Lands Bonds.....	560,000.00	560,000.00	0.00
Interest payments on Public Works Bonds.....	400,000.00	400,000.00	0.00
Interest payments on Railroad Purchase Bonds.....	320,000.00	320,000.00	0.00
Guaranteed interest payments, Philippine Railway Bonds.....	683,920.00	683,920.00	0.00
Repayments of insular loans.....	65,000.00	65,000.00	0.00
Interest on insular loans.....	15,276.00	17,226.00	— 1,950.00
Purchase of Philippine National Bank stock.....	1,595,960.00	1,595,960.00	0.00
Purchase of capital stock of National Coal Company.....	1,909,900.00	918,000.00	+ 991,900.00
Long term loan to Manila Railroad Company.....	10,127,000.00	700,000.00	+ 9,427,000.00
Purchase of Agricultural Bank loans.....	213,880.31	39,982.04	+ 173,898.27
Appropriation balances carried forward.....	2,888,757.17	295,340.01	+ 2,593,417.16
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	0.00	730.47	— 730.47
Appropriation for Fidelity Insurance Fund.....	100,000.00	100,000.00	0.00
Appropriation for Land Title Assurance Fund, Act 496.....	219,293.32	194,609.54	+ 24,683.78
Appropriation for the Property Insurance Fund.....	19,463.85	0.00	+ 19,463.85
Appropriation for National Development Company, Act 2849.....	2,550,000.00	0.00	+ 2,550,000.00
<b>Total conversions and balances.....</b>	<b>19,929,323.03</b>	<b>6,892,643.62</b>	<b>+ 13,036,679.41</b>

*Statement of Fixed Property Account.*

Debits.		Credits.	
Balance, December 31, 1918.....	₱383,541.13	Dropped by sale.....	₱16.80
Acquisitions by purchase.....	4,681.13	Depreciation accruals.....	41.53
Acquisitions by interbureau transfer.....	5.00	Losses.....	22.99
Inventory adjustments.....	10.00	Dropped by interbureau transfer.....	1,213.42
		Balance, December 31, 1919 (see balance sheet).....	386,942.52
<b>Total debits.....</b>	<b>388,237.26</b>	<b>Total credits.....</b>	<b>388,237.26</b>

*Bureau of the Treasury—Continued.***Statement of Permanent and Long Term Investments.**

Debits.		Credits.	
Balance, December 31, 1918.....	₱13,836,589.97	Dropped by sale—	
Acquired during the year—		Unconverted Agricultural Bank loans..	₱542,389.62
Philippine National Bank stock.....	1,595,960.00	Dropped by repayment—	
National Coal Company stock.....	1,909,900.00	Advances to Philippine Railway Com-	
Loan to the Manila Railroad Com-		pany .....	287,177.53
pany, Acts 2699 and 2270.....	10,127,000.00		
Unconverted Agricultural Bank loans..	213,880.31	Balance, December 31, 1919 (see balance	
Advances to Philippine Railway Com-		sheet) .....	27,537,683.13
pany under guaranty contract.....	683,920.00		
Total debits.....	28,367,250.28	Total credits.....	28,367,250.28

**Statement of Capital Account.**

Debits.		Credits.	
Interest on bonded and loan debt.....	₱1,295,276.00	Balance, December 31, 1918.....	₱14,515,471.11
Capital value of fixed property sold.....	16.80	Prior year adjustments:	
Contributions of fixed property to other		Inventory adjustments (fixed prop-	
bureaus .....	1,213.42	erty).....	10.00
Losses of fixed property.....	22.99	Cancellation of prior year charges....	875.89
Partial liquidation of the Philippine Rail-			
way Company's indebtedness.....	287,177.53	Balance, December 31, 1918, as adjusted..	14,516,357.00
Reversions of excess public revenue allot-		Alotments from public revenues (Bureau	
ments .....	60,600.31	of the Treasury).....	142,202.00
Payments to friar lands bond sinking		Alotments from public revenues (Miscel-	
fund .....	453,071.90	laneous Funds).....	19,552,381.33
Payments to public works bond sinking		Net profits for the year (see operation	
fund .....	296,677.19	statement).....	1,009,466.62
Payments to Manila Railroad Purchase		Administrative fines and forfeitures.....	501.67
bond sinking fund.....	166,492.62	Sales of mortgaged property and collection	
Insular loans, payment of.....	65,000.00	of agricultural bank loans .....	542,389.62
Contributions to public revenues.....	9,849,418.85	Repayment on account of interest on Rail-	
Unconverted Agricultural Bank loans		way bonds .....	287,177.53
dropped by sale.....	542,389.62	Dividend on bank stock (Philippine Na-	
Balance, December 31, 1919 (see balance		tional Bank).....	653,242.48
sheet) .....	30,813,382.82	Sales of fixed property.....	16.80
		Contributions of fixed property from other	
		bureaus .....	5.00
		Currency Reserve Fund earnings.....	7,127,000.00
Total debits.....	43,830,740.05	Total credits.....	43,830,740.05

**Statement of Interest on Bonded and Loan Debt.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Interest on Bonded and Loan Debt:			
Interest on friar lands bonds.....	₱560,000.00	₱560,000.00	₱0.00
Interest on public works bonds.....	400,000.00	400,000.00	0.00
Interest on Manila Railroad Purchase bonds.....	320,000.00	320,000.00	0.00
Interest on public works loans.....	15,276.00	17,226.00	— 1,950.00
Total interest on bonded and loan debt (see statement of capital ac-			
count).....	1,295,276.00	1,297,226.00	— 1,950.00

*Bureau of the Treasury—Continued.***Operation Statement.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>BUREAU OF THE TREASURY ADMINISTRATIVE ACCOUNT:</b>			
Operating revenue:			
Interest on investments, securities and deposits.....	₱549,756.63	₱528,593.31	+ ₱21,163.32
Service income.....	24,824.35	0.00	+ 24,824.35
Incidental receipts.....	3,066.00	2,628.00	+ 438.00
	577,646.98	531,221.31	+ 46,425.67
Operating expense:			
Supervisory and clerical service.....	87,149.38	76,277.75	+ 10,871.63
Labor.....	23,151.25	21,207.39	+ 1,943.86
Consumption of supplies.....	5,670.36	4,029.64	+ 1,640.72
Travel expense of personnel.....	1,965.49	1,853.32	+ 112.17
Other expense.....	6,414.28	5,904.82	+ 509.46
	124,350.76	109,272.92	+ 15,077.84
Net profits for the year.....	453,296.22	421,948.39	+ 31,347.83
<b>FRIAR LANDS BOND SINKING FUND:</b>			
Operating revenue:			
Interest on Philippine Railway bonds.....	56,160.00	56,160.00	0.00
Interest on public works bonds.....	3,200.00	3,200.00	0.00
Interest on Manila Hotel bonds.....	31,333.33	33,000.00	— 1,666.67
Interest on provincial and municipal loans.....	82,840.98	73,451.89	+ 9,389.09
Dividends on Philippine National Bank stock.....	73,284.11	63,469.68	+ 9,814.43
	246,818.42	229,281.57	+ 17,536.85
Operating expense.....	0.00	0.00	0.00
Net profits for the year.....	246,818.42	229,281.57	+ 17,536.85
Add—			
Contributions from public revenues.....	206,253.48	208,469.07	— 2,215.59
Total accruals for the year.....	453,071.90	437,750.64	+ 15,321.26
Add—			
Reserve balance at the beginning of the year.....	4,947,780.98	4,510,030.34	+ 437,750.64
Reserve balance at the end of the year (see balance sheet).....	5,400,852.88	4,947,780.98	+ 453,071.90
<b>PUBLIC WORKS BOND SINKING FUND:</b>			
Operating revenue:			
Interest on Philippine Railway bonds.....	8,000.00	8,000.00	0.00
Interest on Friar Lands bonds.....	20,500.00	12,300.00	+ 8,200.00
Interest on public works bonds.....	11,440.00	10,640.00	+ 800.00
Interest on provincial and municipal loans.....	53,163.33	45,458.87	+ 7,704.46
Dividends on Philippine National Bank stock.....	73,284.11	63,469.68	+ 9,814.43
	166,387.44	139,868.55	+ 26,518.89
Operating expense.....	0.00	0.00	0.00
Net profits for the year.....	166,387.44	139,868.55	+ 26,518.89
Add—			
Contributions from public revenues.....	130,289.75	146,776.13	— 16,486.38
Total accruals for the year.....	296,677.19	286,644.68	+ 10,032.51
Add—			
Reserve balance at the beginning of the year.....	2,801,384.13	2,514,739.45	+ 286,644.68
Reserve balance at the end of the year (see balance sheet).....	3,098,061.32	2,801,384.13	+ 296,677.19

*Bureau of the Treasury—Continued.**Operation Statement—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>MANILA RAILROAD PURCHASE BOND SINKING FUND:</b>			
Operating revenue:			
Interest on United States Liberty bonds.....	₱12,585.80	₱10,390.55	+ ₱2,195.25
Interest on deposits (Philippine National Bank).....	227.76	269.50	- 41.74
	12,813.56	10,660.05	+ 2,153.51
Operating expense.....	0.00	0.00	0.00
Net profits for the year.....	12,813.56	10,660.05	+ 2,153.51
Add—			
Contributions from public revenues.....	153,679.06	149,884.36	+ 3,794.70
Total accruals for the year.....	166,492.62	160,544.41	+ 5,948.21
Add—			
Reserve balance at the beginning of the year.....	316,285.07	155,740.66	+ 160,544.41
Reserve balance at the end of the year (see balance sheet).....	482,777.69	316,285.07	+ 166,492.62
<b>THE PROPERTY INSURANCE FUND:</b>			
Operating revenue:			
Interest on loans to provinces and municipalities.....	11.95	270.83	- 258.88
Insurance premiums.....	39,273.22	30,328.54	+ 8,944.68
	39,285.17	30,599.37	+ 8,685.80
Operating expense:			
Losses on account of fires, typhoons, etc.....	70,344.35	275,493.18	- 205,148.83
Net profits for the year.....	(31,059.18)	(244,893.81)	+ 213,834.63
<b>LAND TITLE ASSURANCE FUND:</b>			
Operating revenue:			
Fees for registering land title.....	16,259.44	23,856.91	- 7,597.47
Earnings from investments and securities.....	8,424.34	2,872.13	+ 5,552.21
	24,683.78	26,729.04	- 2,045.26
Operating expense:			
Contingent service.....	0.00	12.48	- 12.48
Net profits for the year.....	24,683.78	26,716.56	- 2,032.78
<b>THE FIDELITY INSURANCE FUND:</b>			
Operating revenue:			
Interest on investments.....	1,575.00	1,575.00	0.00
Premiums on fidelity bonds.....	78,775.47	82,406.42	- 3,630.95
	80,350.47	83,981.42	- 3,630.95
Operating expense:			
Supervisory and clerical service.....	2,859.88	2,142.00	+ 717.88
Shortages and losses paid.....	31,193.25	21,668.03	+ 9,525.22
	34,053.13	23,810.03	+ 10,243.10
Net profits for the year.....	46,297.34	60,171.39	- 13,874.05
<b>OTHER OPERATING REVENUE:</b>			
Interest on unconverted agricultural bank loans.....	812.18	55,314.69	- 54,502.51
Interest on Manila Railroad loans.....	89,416.86	11,266.67	+ 78,150.19
Net profits for the year.....	90,229.04	66,581.36	+ 23,647.68
Net profits for the year (all accounts)—(see statement of capital account).....	1,009,466.62	710,334.06	+ 299,132.56

**Statement of General Welfare Service.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
National defense.....	₱0.00	₱267.74	- ₱267.74
Compensation of personnel on duty with the Philippine National Guard.....	0.00	267.74	- 267.74
Net cost of general welfare service (see statement of capital account).....	0.00	267.74	- 267.74



## THE CURRENCY RESERVE FUND, ACT 2776.

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>GOLD STANDARD PARITY FUND:</b>			
Operating income—			
Interest on bank deposits.....	₱2,375,981.99	₱2,045,220.65	+ ₱330,761.34
Interest on Manila Railroad Company loans.....	213,810.00	213,810.00	0.00
Interest on provincial and municipal loans.....	71,351.93	85,114.01	- 13,762.08
Interest on Central Government loans.....	15,276.00	17,226.00	- 1,950.00
Seigniorage.....	331,729.64	0.00	+ 331,729.64
New minor coins from the United States.....	140,200.00	235,800.00	- 95,600.00
Premium on exchange.....	522,490.37	30,656.02	+ 491,834.35
Other income.....	4,440.51	464.45	+ 3,976.06
	3,675,280.44	2,628,291.13	+ 1,046,989.31
Operating expense—			
Administrative and supervisory service.....	542.80	519.60	+ 23.20
Traveling expense.....	0.00	183.75	- 183.75
Money boxes and sacks.....	563.69	4,320.84	- 3,757.15
Printing and engraving currency.....	136,044.44	163,465.67	- 27,421.23
Coinage expense.....	88,608.12	395,585.65	- 306,977.53
Interest paid on loan of ₱20,000,000.....	600,000.00	0.00	+ 600,000.00
Extraordinary losses.....	112,377.68	2,000.00	+ 110,377.68
Other expense.....	64,350.32	1,123.71	+ 63,226.61
	1,002,487.05	567,199.22	+ 435,287.83
Net gain for the year.....	2,672,793.39	2,061,091.91	+ 611,701.48
Deduct—Transfer to Central Government.....	7,127,000.00	0.00	+ 7,127,000.00
Increase in parity fund during the year.....	(4,454,206.61)	2,061,091.91	- 6,515,298.52
Treasury certificate redemption fund:			
Certificate issued during the year.....	31,654,000.00	73,680,000.00	- 42,026,000.00
Certificates retired during the year.....	28,131,973.00	46,802,854.00	- 18,670,881.00
Increase in certificates redemption fund during the year.....	3,522,027.00	26,877,146.00	- 23,355,119.00
Total increase in currency reserve fund during the year.....	(932,179.61)	28,938,237.91	- 29,870,417.52
Balance at the beginning of the year.....	112,549,208.73	83,610,970.82	+ 28,938,237.91
Balance at the end of the year (see balance sheet).....	111,617,029.12	112,549,208.73	- 932,179.61

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## PHILIPPINE MINT.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱2,118.68	Capital.....	₱227,883.69
Industrial machinery and implements..	325.50	Fixed capital.....	2,118.68
Furniture and office equipment.....	1,793.18	Current capital.....	225,765.01
Current assets.....	327,173.03	Current liabilities.....	101,408.02
Cash, collecting officers.....	5,103.39	Accounts payable.....	95,500.00
Drawing account, Insular Treasury..	322,069.64	Accrued leave payable.....	5,908.02
Total assets.....	329,291.71	Total liabilities.....	329,291.71

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱250,000.00	₱100,000.00	+ ₱150,000.00
Public service appropriation, 1919, Act 2785; 1918, Act 2738.....	250,000.00	100,000.00	+ 150,000.00
Appropriation balances from prior year.....	99,981.81	0.00	+ 99,981.81
Public service appropriation, 1918, Act 2738.....	99,981.81	0.00	+ 99,981.81
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	349,981.81	100,000.00	+ 249,981.81
Conversions and balances:			
Appropriation charges.....	124,216.80	18.19	+ 124,198.61
Salaries.....	13,712.69	0.00	+ 13,712.69
Wages.....	27.00	0.00	+ 27.00
Bonuses.....	179.52	0.00	+ 179.52
Travel expense of personnel.....	4,310.70	0.00	+ 4,310.70
Freight, express and delivery service.....	49,065.00	0.00	+ 49,065.00
Postal, telegraph, telephone and cable service.....	168.03	0.00	+ 168.03
Miscellaneous service.....	54,064.28	18.19	+ 54,046.09
Consumption of supplies and materials.....	630.90	0.00	+ 630.90
Purchase of equipment.....	2,058.68	0.00	+ 2,058.68
Appropriation balances carried forward.....	225,765.01	99,981.81	+ 125,783.20
Public service appropriation, 1919, Act 2785; 1918, Act 2738.....	225,765.01	99,981.81	+ 125,783.20
Total conversions and balances.....	349,981.81	100,000.00	+ 249,981.81

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱0.00	Balance, December 31, 1919 (see balance sheet) .....	₱2,118.68
Acquisitions by purchase.....	2,058.68		
Acquisitions by interbureau transfer.....	60.00		
Total debits.....	2,118.68	Total credits.....	2,118.68

*Philippine Mint—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱122,158.12	Balance, December 31, 1918.....	₱99,981.81
Balance, December 31, 1919 (see balance sheet) .....	227,883.69	Allotments from public revenues.....	250,000.00
		Contribution of fixed property from other bureaus .....	60.00
Total debits.....	350,041.81	Total credits.....	350,041.81

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Other economic development.....	₱122,158.12	₱18.19	+ ₱122,139.93
Expense:			
Supervisory, technical and clerical service.....	13,892.21	0.00	+ 13,892.21
Labor.....	27.00	0.00	+ 27.00
Travel expense of personnel.....	4,310.70	0.00	+ 4,310.70
Freight, express and delivery service.....	49,065.00	0.00	+ 49,065.00
Postal, telegraph, telephone and cable service.....	168.03	0.00	+ 168.03
Consumption of supplies and materials.....	630.90	0.00	+ 630.90
Contingent expense.....	54,064.28	18.19	+ 54,046.09
Net cost of general welfare service (see statement of capital account) ..	122,158.12	18.19	+ 122,139.93

## BUREAU OF PRINTING.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱612,700.28</b>	<b>Capital .....</b>	<b>₱703,833.76</b>
Land .....	129,612.00	Fixed capital .....	612,700.28
Buildings .....	188,395.22	Current capital .....	91,133.48
Motor vehicles and accessories.....	10,834.48		
Other land transportation equipment..	2,199.90		
Industrial machinery and implements..	550,701.03		
Hand tools.....	7,593.75		
Furniture and office equipment.....	48,675.16		
Fire protection equipment.....	2,404.49		
Telegraph, telephone and cable instru-			
ments and apparatus.....	1,511.48		
Other equipment.....	88,970.16		
Accrued depreciation.....	(418,197.39)		
<b>Working assets.....</b>	<b>1,261,828.36</b>	<b>Treasury advances.....</b>	<b>1,261,828.36</b>
Supplies and materials.....	975,636.21		
Sales stock.....	233,615.05		
Work in process.....	51,953.61		
Deferred charges .....	623.49		
<b>Current assets.....</b>	<b>143,847.06</b>	<b>Current liabilities.....</b>	<b>52,713.58</b>
Accounts receivable.....	270,168.05	Accounts payable.....	43,264.92
Cash, disbursing officers.....	608.06	Accrued leave payable.....	9,448.66
Drawing account, Insular Treasury			
(overdraft) .....	(126,929.05)		
<b>Total assets.....</b>	<b>2,018,375.70</b>	<b>Total liabilities.....</b>	<b>2,018,375.70</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₱1,252,558.00</b>	<b>₱929,198.00</b>	<b>+ ₱323,360.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,098,858.00	720,098.00	+ 378,760.00
Emergency Board allotment, 1919, Resolution Nos. 34 and 42; 1918, Resolution No. 29.....	88,700.00	99,100.00	- 10,400.00
Deficiency appropriation, 1918, Act 2783.....	0.00	110,000.00	- 110,000.00
Appropriation for construction of a building for the installation of a machinery, Act 2786.....	65,000.00	0.00	+ 65,000.00
<b>Appropriation balances from prior year.....</b>	<b>35,921.56</b>	<b>2,129.67</b>	<b>+ 33,791.89</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	35,921.56	2,129.67	+ 33,791.89
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(4,639.31)</b>	<b>(228.09)</b>	<b>- 4,411.22</b>
<b>Net authorizations.....</b>	<b>1,283,840.25</b>	<b>931,099.58</b>	<b>+ 352,740.67</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges.....</b>	<b>1,192,706.77</b>	<b>895,178.02</b>	<b>+ 297,528.75</b>
Salaries.....	71,033.10	81,307.19	- 10,274.09
Wages.....	329,235.16	246,850.36	+ 82,384.80
Bonuses.....	14,823.99	0.00	+ 14,823.99
Travel expense of personnel.....	1,163.51	1,142.05	+ 21.46
Freight, express and delivery service.....	3,453.48	3,476.58	- 23.10
Postal, telegraph, telephone and cable service.....	935.95	994.13	- 58.18
Illumination and power service.....	351.36	497.76	- 146.40
Miscellaneous service.....	5,645.72	4,192.40	+ 1,453.32
Consumption of supplies and materials.....	708,618.00	530,000.00	+ 178,618.00
Cash contributions and gratuities (other than to local governments).....	8,139.00	8,991.45	- 852.45
Maintenance and repair (contract payments only).....	1,673.15	1,296.35	+ 376.80
Purchase of equipment.....	46,216.96	16,208.11	+ 30,008.85
Deterioration of supplies and sales stock.....	1,417.39	192.04	+ 1,225.35
Extraordinary losses.....	0.00	29.60	- 29.60
<b>Appropriation balances carried forward.....</b>	<b>91,133.48</b>	<b>35,921.56</b>	<b>+ 55,211.92</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	26,133.48	35,921.56	- 9,788.08
Appropriation for construction of a building for the installation of a machinery, Act 2786.....	65,000.00	0.00	+ 65,000.00
<b>Total conversions and balances.....</b>	<b>1,283,840.25</b>	<b>931,099.58</b>	<b>+ 352,740.67</b>

*Bureau of Printing—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱597,194.87	Dropped by sale.....	₱147.27
Acquisitions by purchase.....	46,216.96	Depreciation accruals.....	30,518.00
Inventory adjustments.....	15.78	Losses.....	62.06
		Balance, December 31, 1919 (see balance sheet).....	612,700.28
Total debits.....	643,427.61	Total credits.....	643,427.61

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱0.00	Balance, December 31, 1918.....	₱633,116.48
Losses of fixed property.....	62.06	Prior year adjustments:	
Capital value of fixed assets sold.....	147.27	Inventory adjustments (fixed prop-	
Reversions of excess public revenue allot-		erty).....	15.78
ments.....	4,639.31	Cancellation of prior year charges...	.58
Contributions to public revenues.....	1,224,032.76		
		Balance, December 31, 1918, as adjusted..	633,132.74
Balance, December 31, 1919 (see balance sheet).....	703,833.76	Net profits for the year (see operation statement).....	46,877.15
		Allotments from public revenues.....	1,252,558.00
Total debits.....	1,932,715.16	Sales of fixed property.....	147.27
		Total credits.....	1,932,715.16

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
National defense.....	₱0.00	₱1,065.19	- ₱1,065.19
Compensation of employees on duty with the Philippine National Guard.....	0.00	1,065.19	- 1,065.19

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Operating revenue:			
Sales of manufactured products.....	₱374,898.02	₱323,494.92	+ ₱51,403.10
Less cost of goods sold.....	(367,917.00)	(311,799.47)	- 56,117.53
Production account.....	380,713.23	335,908.91	+ 44,804.32
Service income.....	833,599.19	710,217.82	+ 123,381.37
Incidental receipts.....	2,591.52	953.56	+ 1,637.96
	1,223,884.96	1,058,775.74	+ 165,109.22
Operating expense:			
Administrative, supervisory, technical and clerical service.....	142,920.17	98,207.77	+ 44,712.40
Labor.....	321,836.66	241,745.04	+ 80,091.62
Consumption of supplies.....	676,353.76	516,251.83	+ 160,101.93
Maintenance of plant and equipment.....	220.65	451.59	- 230.94
Depreciation of plant and equipment.....	30,518.00	43,291.77	- 12,773.77
Other expense.....	5,158.57	21,248.49	- 16,089.92
	1,177,007.81	921,196.49	+ 255,811.32
Net profits for the year.....	46,877.15	137,579.25	- 90,702.10

## BUREAU OF JUSTICE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱82,335.88	Capital.....	₱82,335.88
Furniture and office equipment.....	82,335.88	Fixed capital.....	82,335.88
		Current capital.....	0.00
Working assets.....	84.00	Treasury advances.....	84.00
Deferred charges.....	84.00		
Fiduciary assets.....	2,743.54	Public and private trusts.....	2,743.54
Drawing account, Insular Treasury..	2,743.54	Intestate estates.....	2,391.04
		Civil Service Trust Fund.....	352.50
Current assets.....	37,656.47	Current liabilities.....	37,656.47
Cash, disbursing officers.....	1,133.30	Accounts payable.....	5,777.88
Accounts receivable.....	1,741.39	Accrued leave payable.....	31,878.59
Drawing account, Insular Treasury....	34,781.78		
Total assets.....	122,819.89	Total liabilities.....	122,819.89

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱171,025.00	₱136,400.00	+ ₱34,625.00
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	169,025.00	131,750.00	+ 37,275.00
Emergency Board allotment, 1919, Resolution No. 13; 1918, Resolution No. 28.....	2,000.00	4,650.00	- 2,650.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(4,214.25)	(9,999.82)	+ 5,785.57
Net authorizations.....	166,810.75	126,400.18	+ 40,410.57
Conversions and balances:			
Appropriation charges.....	166,810.75	126,400.18	+ 40,410.57
Salaries.....	115,300.00	101,474.40	+ 13,825.60
Wages.....	3,204.84	3,579.59	- 374.75
Bonuses.....	18,763.44	0.00	+ 18,763.44
Travel expense of personnel.....	4,900.00	2,850.00	+ 2,050.00
Freight, express and delivery service.....	2.00	17.00	- 15.00
Postal, telegraph, telephone and cable service.....	2,990.00	3,220.00	- 230.00
Illumination and power service.....	3,610.00	2,085.00	+ 1,525.00
Miscellaneous service.....	880.00	975.44	- 95.44
Rental of buildings and grounds.....	4,000.00	2,620.00	+ 1,380.00
Consumption of supplies and materials.....	5,350.00	4,370.00	+ 980.00
Printing and binding reports, documents and publications.....	3,600.00	1,008.75	+ 2,591.25
Maintenance and repair (contract payments only).....	720.00	400.00	+ 320.00
Purchase of equipment.....	3,490.47	3,800.00	- 309.53
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	166,810.75	126,400.18	+ 40,410.57

*Bureau of Justice—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱81,516.70	Dropped by sale.....	₱569.50
Acquisitions by purchase.....	3,490.47	Depreciation accruals.....	486.50
		Dropped by interbureau transfer.....	1,615.29
		Balance, December 31, 1919 (see balance sheet).....	82,335.88
Total debits.....	85,007.17	Total credits.....	85,007.17

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱163,255.63	Balance, December 31, 1918.....	₱81,516.70
Reversions of excess public revenue allotments.....	4,214.25	Prior year adjustment:	
Contributions to other bureaus (fixed property).....	1,615.29	Cancellation of prior year charges....	168.67
Contributions to public revenues.....	1,289.32	Balance, December 31, 1918, as adjusted..	81,685.37
Capital value of fixed assets sold.....	569.50	Allotments from public revenues.....	171,025.00
Balance, December 31, 1919 (see balance sheet).....	82,335.88	Sales of fixed property.....	569.50
Total debits.....	253,279.87	Total credits.....	253,279.87

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Law and order.....	₱163,255.63	₱119,079.33	+ ₱44,176.30
Expense:			
Supervisory, technical and clerical service.....	137,268.28	105,053.99	+ 32,214.29
Other expense.....	26,052.00	17,546.19	+ 8,505.81
Depreciation of equipment.....	486.50	0.00	+ 486.50
	163,806.78	122,600.18	+ 41,206.60
Incidental receipts:			
Service receipts (services rendered Philippine National Bank by employees of Bureau of Justice).....	0.00	3,476.85	- 3,476.85
Other.....	551.15	44.00	+ 507.15
	551.15	3,520.85	- 2,969.70
Net cost of general welfare service (see statement of capital account)...	163,255.63	119,079.33	+ 44,176.30

## PHILIPPINE LIBRARY AND MUSEUM.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱746,511.78</b>	<b>Capital</b> .....	<b>₱746,511.78</b>
Buildings.....	174,650.04	Fixed capital.....	746,511.78
Industrial machinery and implements.....	2,077.35	Current capital.....	0.00
Land transportation equipment (other than motor).....	189.82		
Hand tools.....	314.49		
Furniture and office equipment.....	461,133.26		
Industrial and scientific exhibits.....	17,079.28		
Other equipment.....	91,067.54		
<b>Working assets</b> .....	<b>924.04</b>	<b>Treasury advances</b> .....	<b>924.04</b>
Supplies and materials.....	909.04		
Deferred charges.....	15.00		
<b>Current assets</b> .....	<b>19,647.03</b>	<b>Current liabilities</b> .....	<b>19,647.03</b>
Accounts receivable.....	733.16	Accounts payable.....	4,641.68
Cash, collecting and disbursing officers.....	1,391.82	Accrued leave payable.....	15,005.35
Drawing account, Insular Treasury....	17,522.05		
<b>Total assets</b> .....	<b>767,082.05</b>	<b>Total liabilities</b> .....	<b>767,082.85</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱255,480.00</b>	<b>₱187,413.67</b>	<b>+ ₱68,066.33</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	235,480.00	181,212.00	+ 54,268.00
Appropriation transferred to Bureau of Commerce and Industry, Act 2727.....	0.00	(6,598.33)	+ 6,598.33
Emergency Board allotment, Resolution No. 38.....	0.00	800.00	- 800.00
Appropriation for students, library and bibliography science, Act 2746.....	0.00	12,000.00	- 12,000.00
Appropriation for purchase of all papers, books, documents and other historical objects left by the late Mariano Ponce, Act 2851.....	20,000.00	0.00	+ 20,000.00
<b>Appropriation balances from prior year</b> .....	<b>0.00</b>	<b>(671.60)</b>	<b>+ 671.60</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(671.60)	+ 671.60
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(53,010.60)</b>	<b>(31,035.59)</b>	<b>- 21,975.01</b>
<b>Net authorizations</b> .....	<b>202,469.40</b>	<b>155,706.48</b>	<b>+ 46,762.92</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>202,469.40</b>	<b>155,706.48</b>	<b>+ 46,762.92</b>
Salaries.....	98,194.05	86,997.86	+ 11,196.19
Wages.....	18,318.43	18,115.81	+ 202.62
Bonuses.....	23,727.09	0.00	+ 23,727.09
Travel expense of personnel.....	2,457.51	4,292.00	- 1,834.49
Freight, express and delivery service.....	450.69	324.82	+ 125.87
Postal, telegraph, telephone and cable service.....	2,798.68	1,455.56	+ 1,343.12
Illumination and power service.....	4,915.93	4,137.13	+ 778.80
Miscellaneous service.....	4,037.51	2,939.75	+ 1,097.76
Consumption of supplies and materials.....	11,001.27	7,225.89	+ 3,775.38
Printing and binding reports, documents and publications.....	1,073.30	81.70	+ 991.60
Cash contributions and gratuities (other than to local governments).....	0.00	4,046.60	- 4,046.60
Maintenance and repair (contract payments only).....	1,530.49	236.29	+ 1,294.20
Prior year expense.....	4,155.55	0.00	+ 4,155.55
Purchase of equipment.....	29,808.90	25,853.07	+ 3,955.83
<b>Appropriation balances carried forward</b> .....	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total conversions and balances</b> .....	<b>202,469.40</b>	<b>155,706.48</b>	<b>+ 46,762.92</b>



*Philippine Library and Museum—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱687,724.40	Dropped by sale.....	₱175.54
Acquisitions by purchase.....	29,808.90	Balance, December 31, 1919 (see balance sheet) .....	746,511.78
Acquisitions by interbureau transfer.....	29,154.02		
<b>Total debits.....</b>	<b>746,687.32</b>	<b>Total credits.....</b>	<b>746,687.32</b>

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱170,799.40	Balance, December 31, 1918.....	₱687,724.40
Reversions of excess public revenue allotments .....	53,010.60	Allotments from public revenues.....	255,480.00
Contributions to public revenues.....	2,036.64	Contributions of fixed property from other bureaus .....	29,154.02
Capital value of fixed property sold.....	175.54	Sales of fixed property.....	175.54
<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>746,511.78</b>		
<b>Total debits.....</b>	<b>972,533.96</b>	<b>Total credits.....</b>	<b>972,533.96</b>

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Public education.....	₱170,799.40	₱127,703.42	+ ₱43,095.98
Expense:			
Supervisory, technical and clerical service.....	118,369.25	86,897.55	+ 31,471.70
Labor.....	21,870.32	18,111.31	+ 3,759.01
Consumption of supplies.....	11,001.27	7,225.89	+ 3,775.38
Travel expense of personnel.....	2,457.51	1,919.50	+ 538.01
Illumination and power service.....	4,915.93	4,137.13	+ 778.80
Postal, telegraph, telephone and cable service.....	2,798.68	1,455.56	+ 1,343.12
Printing and binding.....	1,073.30	81.70	+ 991.60
Subscription to periodicals and other expense.....	10,174.24	3,500.86	+ 6,673.38
Contributions and gratuities.....	0.00	6,419.10	— 6,419.10
	172,660.50	129,748.60	+ 42,911.90
Incidental receipts:			
Service receipts (fees collected by the Division of Archives, and fines on overdue library books).....	1,861.10	2,045.18	— 184.08
National defense.....	0.00	104.81	— 104.81
Compensation of personnel on duty with the Philippine National Guard.....	0.00	104.81	— 104.81
<b>Net cost of general welfare service (see statement of capital account) ..</b>	<b>170,799.40</b>	<b>127,808.23</b>	<b>+ 42,991.17</b>

## BUREAU OF PRISONS—PRISON DIVISION.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱1,949,066.59	Capital .....	₱2,013,485.62
Land .....	314,422.27	Fixed capital.....	1,949,066.59
Buildings and improvements.....	1,193,431.85	Current capital .....	64,419.03
Docks and wharves.....	23,000.00		
Telegraph, telephone and cable lines.....	2,500.00		
Irrigation systems.....	9,867.41		
Watersupply systems.....	44,710.37		
Highways, bridges and ferries.....	45,500.00		
Watercrafts and appurtenances.....	31,900.63		
Motor vehicles and accessories.....	48,768.04		
Other land transportation equipment.....	37,694.10		
Industrial machinery and implements.....	41,073.93		
Hand tools.....	20,857.19		
Furniture and office equipment.....	81,894.94		
Ordnance.....	18,070.21		
Technical and scientific equipment.....	10,978.34		
Fire protection equipment.....	3,412.70		
Telegraph and telephone equipment.....	2,759.35		
Other equipment.....	18,225.26		
Fiduciary assets (Drawing account, Insular Treasury).....	82.40	Public and private trusts (Civil Service Trust Fund) .....	82.40
Working assets.....	405,734.48	Treasury advances.....	405,734.48
Supplies and materials.....	405,526.05		
Deferred charges.....	208.43		
Current assets.....	175,836.92	Current liabilities.....	111,417.89
Accounts receivable.....	35,713.32	Accounts payable.....	69,755.08
Cash, collecting and disbursing officers.....	15,192.39	Accrued leave payable.....	41,662.81
Drawing account, Insular Treasury.....	124,931.21		
Total assets.....	2,530,720.39	Total liabilities.....	2,530,720.39

*Bureau of Prisons—Prison Division—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₱1,103,832.00</b>	<b>₱928,227.15</b>	<b>+ ₱175,604.85</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	967,097.00	757,380.15	+ 209,716.85
Emergency Board allotments, 1919, Resolutions Nos. 5 and 22; 1918, Resolution No. 30.....	51,735.00	170,847.00	- 119,112.00
Appropriation for reconstruction of buildings Nos. 2 and 5 at Bilibid, Act 2786.....	40,000.00	0.00	+ 40,000.00
Appropriation for construction of a hospital building with electrical installation, Iwahig Penal Colony, Act 2786.....	45,000.00	0.00	+ 45,000.00
<b>Appropriation balances from prior year.....</b>	<b>25,000.00</b>	<b>26,840.43</b>	<b>- 1,840.43</b>
Public service appropriation, 1917, Act 2672.....	0.00	1,840.43	- 1,840.43
Appropriation for tuberculosis prisoners, maintenance, etc., Act 2695.....	25,000.00	25,000.00	0.00
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(65,083.33)</b>	<b>(79,078.40)</b>	<b>+ 13,995.07</b>
<b>Net authorizations.....</b>	<b>1,063,748.67</b>	<b>875,989.18</b>	<b>+ 187,759.49</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges.....</b>	<b>999,329.64</b>	<b>850,989.18</b>	<b>+ 148,340.46</b>
Salaries.....	170,064.38	176,264.37	- 6,199.99
Wages.....	37,126.72	23,412.24	+ 13,714.48
Bonuses.....	38,906.04	0.00	+ 38,906.04
Travel expense of personnel.....	2,810.94	3,271.37	- 460.43
Freight, express and delivery service.....	4,827.93	5,532.95	- 705.02
Postal, telegraph, telephone and cable service.....	2,641.77	3,276.75	- 634.98
Illumination and power service.....	40,919.03	21,584.73	+ 19,334.30
Miscellaneous service.....	18,726.65	24,867.10	- 6,140.45
Consumption of supplies and materials.....	628,556.15	559,462.19	+ 69,093.96
Cash contributions and gratuities (other than to local governments).....	7,108.21	6,035.83	+ 1,072.38
Travel expense of persons not government employees.....	10,818.25	11,567.00	- 748.75
Maintenance and repair (contract payments only).....	5,398.12	3,819.44	+ 1,578.68
Purchase of equipment.....	9,570.67	10,850.65	- 1,279.98
Purchase and construction of public works.....	20,580.97	0.00	+ 20,580.97
Deterioration of supplies and sales stock.....	1,273.81	1,044.56	+ 229.25
<b>Appropriation balances carried forward.....</b>	<b>64,419.03</b>	<b>25,000.00</b>	<b>+ 39,419.03</b>
Appropriation for tuberculosis prisoners, maintenance, etc., Act 2695.....	0.00	25,000.00	- 25,000.00
Appropriation for reconstruction of buildings Nos. 2 and 5 at Bilibid, Act 2786.....	40,000.00	0.00	+ 40,000.00
Appropriation for construction of a hospital building with electrical installation, Iwahig Penal Colony, Act 2786.....	24,419.03	0.00	+ 24,419.03
<b>Total conversions and balances.....</b>	<b>1,063,748.67</b>	<b>875,989.18</b>	<b>+ 187,759.49</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱1,933,171.19	Dropped by sale.....	₱5,862.70
Acquisitions by purchase.....	13,671.98	Depreciation accruals.....	9,612.96
Acquisitions by construction (public works).....	16,479.66	Losses.....	1,253.37
Fixed property brought into account.....	131.00	Dropped by interbureau transfer.....	453.31
Inventory adjustment.....	2,795.10	Balance, December 31, 1919 (see balance sheet).....	1,949,066.59
<b>Total debits.....</b>	<b>1,966,248.93</b>	<b>Total credits.....</b>	<b>1,966,248.93</b>

*Bureau of Prisons—Prison Division—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱698,397.80	Balance, December 31, 1918.....	₱1,958,171.19
Reversions of excess public revenue allotments.....	65,083.33	Prior year adjustments:	
Contributions to public revenues.....	291,860.86	Inventory adjustments (fixed property).....	2,795.10
Contributions to other bureaus (fixed property).....	453.31	Cancellation of prior year charges.....	1,625.36
Losses of fixed property.....	1,253.37		
Capital value of fixed assets sold.....	5,862.70	Balance, December 31, 1918, as adjusted.....	1,962,591.65
		Allotments from public revenues.....	1,103,832.00
Balance, December 31, 1919 (see balance sheet).....	2,013,485.62	Fixed property brought into account.....	131.00
		Sales of fixed property.....	7,144.48
		Profits from sales of supplies and materials.....	2,226.56
		Administrative fines and forfeitures.....	471.30
Total debits.....	3,076,396.99	Total credits.....	3,076,396.99

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Public corrections.....	₱698,397.80	₱555,016.80	+ ₱143,381.00
Expense:			
Administrative, supervisory and clerical service.....	203,067.62	176,264.37	+ 26,803.25
Labor.....	43,029.52	23,412.24	+ 19,617.28
Consumption of supplies.....	624,347.59	552,693.44	+ 71,654.15
Light and power.....	40,919.03	21,584.73	+ 19,334.30
Transportation of prisoners.....	10,818.25	11,567.00	— 748.75
Freight and cartage.....	4,827.93	5,532.95	— 705.02
Contribution and allowances to prisoners.....	7,108.21	6,035.83	+ 1,072.38
Maintenance of plant and equipment.....	9,606.68	10,588.19	— 981.51
Depreciation of plant and equipment.....	9,612.96	5,183.07	+ 4,429.89
Other expense.....	25,453.17	32,459.78	— 7,006.61
	978,790.96	845,321.60	+ 133,469.36
Incidental receipts:			
Service receipts (charges for maintenance of provincial and city of Manila prisoners, sales of farm products, etc.).....	276,623.71	288,111.75	— 11,488.04
Other receipts.....	3,769.45	2,193.05	+ 1,576.40
	280,393.16	290,304.80	— 9,911.64
Net cost of general welfare service (see statement of capital account).....	698,397.80	555,016.80	+ 143,381.00

## BUREAU OF PRISONS—BILIBID INDUSTRIAL DIVISION.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱104,279.99</b>	<b>Capital.....</b>	<b>₱104,279.99</b>
Watersupply systems.....	642.18	Fixed capital.....	104,279.99
Motor vehicles and accessories.....	3,639.77	Current capital.....	0.00
Other land transportation equipment..	1,228.00		
Industrial machinery and implements..	74,145.96		
Hand tools.....	8,383.54		
Furniture and office equipment.....	8,616.66		
Ordnance.....	88.38		
Technical and scientific equipment....	960.96		
Fire protection equipment.....	159.32		
Telegraph and telephone equipment..	12.00		
Other equipment.....	6,403.22		
<b>Working assets.....</b>	<b>113,918.24</b>	<b>Treasury advances.....</b>	<b>113,918.24</b>
Work in process.....	74,419.78		
Sales stock.....	39,332.88		
Deferred charges.....	165.58		
<b>Current assets.....</b>	<b>3,876.56</b>	<b>Current liabilities.....</b>	<b>3,876.56</b>
Accounts receivable.....	119,088.88	Accounts payable.....	84.39
Cash, collecting officer.....	12,827.09	Accrued leave payable.....	3,842.17
Drawing account, Insular Treasury (overdraft).....	(128,039.41)		
<b>Total assets.....</b>	<b>222,074.79</b>	<b>Total liabilities.....</b>	<b>222,074.79</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱554,984.00	₱451,085.45	+ ₱103,898.55
Operating appropriation, 1919, Act 2785; 1918, Act 2727.....	554,984.00	451,085.45	+ 103,898.55
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(90,265.52)	0.00	- 90,265.52
<b>Net authorizations.....</b>	<b>464,718.48</b>	<b>451,085.45</b>	<b>+ 13,633.03</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	464,718.48	451,085.45	+ 13,633.03
Salaries.....	43,239.52	47,398.31	- 4,158.79
Wages.....	34,252.10	37,828.17	- 3,576.07
Bonuses.....	5,290.22	0.00	+ 5,290.22
Travel expense of personnel.....	1,310.14	1,009.61	+ 300.53
Freight, express and delivery service.....	5.81	460.37	- 454.56
Postal, telegraph, telephone and cable service.....	1,051.55	1,056.00	- 4.45
Illumination and power service.....	24,987.39	18,383.02	+ 6,604.37
Miscellaneous service.....	2,765.53	945.89	+ 1,819.64
Consumption of supplies and materials.....	305,615.50	308,604.29	- 2,988.79
Cash contributions and gratuities (other than to local gov- ernments).....	14,110.65	12,405.17	+ 1,705.48
Maintenance and repair (contract payments only).....	0.00	54.11	- 54.11
Purchase of equipment.....	12,590.64	4,665.58	+ 7,925.06
Deterioration of supplies and sales stock.....	0.00	4.50	- 4.50
Administrative expense.....	19,499.43	18,270.43	+ 1,229.00
Appropriation balances carried forward.....	0.00	0.00	0.00
<b>Total conversions and balances.....</b>	<b>464,718.48</b>	<b>451,085.45</b>	<b>+ 13,633.03</b>

*Bureau of Prisons—Bilibid Industrial Division—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱92,397.91	Dropped by sale.....	₱46.80
Acquisitions by purchase.....	12,590.64	Depreciation accruals.....	661.76
		Balance, December 31, 1919 (see balance sheet) .....	104,279.99
Total debits.....	104,988.55	Total credits.....	104,988.55

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱14,110.65	Balance, December 31, 1918.....	₱92,397.91
Contributions to public revenues.....	558,639.69	Prior year adjustment:	
Reversions of excess public revenue allotments .....	90,265.52	Inventory adjustment (sales stock) ..	112.31
Capital value of fixed assets sold.....	46.80	Balance, December 31, 1918, as adjusted..	92,510.22
Balance, December 31, 1919 (see balance sheet) .....	104,279.99	Allotments from public revenues.....	554,984.00
		Sales of fixed property.....	46.80
Total debits.....	767,342.65	Net profits for the year (see operation statement) .....	119,801.63
		Total credits.....	767,342.65

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Public corrections.....	₱14,110.65	₱12,405.17	+ ₱1,705.48
Contributions to prisoners under Act 2489.....	14,110.65	12,405.17	+ 1,705.48
National defense.....	0.00	456.26	- 456.26
Compensation of personnel on duty with the Philippine National Guard.....	0.00	456.26	- 456.26
Net cost of general welfare service (see statement of capital account) ..	14,110.65	12,861.43	+ 1,249.22

*Bureau of Prisons—Bilibid Industrial Division—Continued.*

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Manufacturing and repairing:</b>			
Gross receipts from sales, repairing and other service.....	₱548,707.59	₱431,272.18	+ ₱117,435.41
Costs of sales, repairing and other service:			
Materials and supplies consumed.....	302,389.71	303,822.98	— 1,433.27
Direct labor.....	33,608.48	35,836.57	— 2,228.09
Administrative and supervisory service.....	63,007.12	59,161.73	+ 3,845.39
Heat, light and power.....	24,707.39	17,767.97	+ 6,939.42
Maintenance of plant and equipment.....	7,959.00	7,712.59	+ 246.41
Depreciation of plant and equipment.....	441.17	630.00	— 188.83
Other expense.....	2,703.90	862.20	+ 1,841.70
Total.....	434,816.77	425,794.04	+ 9,022.73
Add goods and work in process at the beginning of the year...	59,928.79	23,191.69	+ 36,737.10
Total.....	494,745.56	448,985.73	+ 45,759.83
Deduct goods and work in process at the end of the year.....	74,419.78	59,928.79	+ 14,490.99
Cost of goods, repair and other work completed during the year.....	420,325.78	389,056.94	+ 31,268.84
Add finished sales stock on hand at the beginning of the year.....	44,050.88	20,611.80	+ 23,439.08
Total.....	464,376.66	409,668.74	+ 54,707.92
Deduct finished sales stock on hand at the end of the year.....	39,332.88	44,050.88	— 4,718.00
Cost of sales, repairing and other service.....	425,043.78	365,617.86	+ 59,425.92
Deduct work performed by the Bilibid Industrial Division for its own benefit.....	7,959.00	7,669.48	+ 289.52
Net cost of sales, and repairing and other service.....	417,084.78	357,948.38	+ 59,136.40
Gross profit from sales and repair service.....	131,622.81	73,323.80	+ 58,299.01
<b>Selling and general expense:</b>			
Administrative and supervisory service.....	10,079.09	9,895.12	+ 183.97
Labor.....	0.00	1,924.40	— 1,924.40
Consumption of supplies.....	1,440.73	3,193.97	— 1,753.24
Freight and cartage.....	5.81	460.37	— 454.56
Other expense.....	295.55	863.82	— 568.27
Total.....	11,821.18	16,337.68	— 4,516.50
Net profits for the year.....	119,801.63	56,986.12	+ 62,815.51

## THE PUBLIC UTILITY COMMISSION.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱10,121.81	Capital.....	₱10,121.81
Furniture and office equipment.....	10,121.81	Fixed capital.....	10,121.81
Fiduciary assets (Drawing account, Insular Treasury).....	143.80	Current capital.....	0.00
Current assets.....	13,451.86	Public and private trusts (Civil Service Trust Fund).....	143.80
Cash, disbursing officers.....	25.46	Current liabilities.....	13,451.86
Accounts receivable.....	16.26	Accounts payable.....	1,000.08
Drawing account, Insular Treasury.....	13,410.14	Accrued leave payable.....	12,451.78
Total assets.....	23,717.47	Total liabilities.....	23,717.47

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱42,040.00	₱42,452.00	- ₱412.00
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	42,040.00	42,452.00	- 412.00
Appropriation balances from prior year.....	73.92	0.00	+ 73.92
Public service appropriation, 1918, Act 2727.....	73.92	0.00	+ 73.92
Reversions of authorizations in excess of requirements.....	(5,145.02)	(4,520.99)	- 624.03
Net authorizations.....	36,968.90	37,931.01	- 962.11
Conversions and balances:			
Appropriation charges.....	36,968.90	37,857.09	- 888.19
Salaries.....	26,528.47	31,388.79	- 4,860.32
Wages.....	360.00	360.00	0.00
Bonuses.....	4,326.97	0.00	+ 4,326.97
Travel expense of personnel.....	188.25	1,424.45	- 1,236.20
Postal, telegraph, telephone and cable service.....	860.00	635.40	+ 224.60
Miscellaneous service.....	1,290.78	1,126.73	+ 164.05
Rental of buildings and grounds.....	1,800.00	1,800.00	0.00
Consumption of supplies and materials.....	1,398.77	936.01	+ 462.76
Printing and binding reports, documents and publications.....	23.05	41.05	- 18.00
Maintenance and repair (contract payments only).....	81.99	51.58	+ 30.41
Purchase of equipment.....	110.62	93.08	+ 17.54
Appropriation balances carried forward.....	0.00	73.92	- 73.92
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	0.00	73.92	- 73.92
Total conversions and balances.....	36,968.90	37,931.01	- 962.11

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱9,711.04	Depreciation accruals.....	₱40.00
Acquisitions by purchase.....	110.62	Dropped by interbureau transfer.....	36.85
Acquisitions by interbureau transfer.....	377.00	Balance, December 31, 1919 (see balance sheet).....	10,121.81
Total debits.....	10,198.66	Total credits.....	10,198.66



*The Public Utility Commission—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱36,871.65	Balance, December 31, 1918.....	₱9,784.96
Reversions of public revenue allotments..	5,145.02	Allotments from public revenues.....	42,040.00
Contributions of fixed property to other bureaus .....	36.85	Contributions from other bureaus (fixed property) .....	377.00
Contributions to public revenues.....	26.63		
Balance, December 31, 1919 (see balance sheet) .....	10,121.81		
<b>Total debits.....</b>	<b>52,201.96</b>	<b>Total credits.....</b>	<b>52,201.96</b>

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Regulation of public utilities.....</b>	<b>₱36,871.65</b>	<b>₱37,672.52</b>	<b>— ₱800.87</b>
Expense:			
Compensation of commissioner and clerical service.....	31,215.44	31,570.55	— 355.11
Depreciation of equipment.....	40.00	149.76	— 109.76
Other expense.....	5,642.84	6,015.22	— 372.38
	36,898.28	37,735.53	— 837.25
Incidental receipts:			
Sales of annual reports, certified copies of testimonies, etc...	26.63	63.01	— 36.38
<b>National defense.....</b>	<b>0.00</b>	<b>178.24</b>	<b>— 178.24</b>
Compensation of personnel on duty with the Philippine National Guard.....	0.00	178.24	— 178.24
<b>Net cost of general welfare service (see statement of capital account)...</b>	<b>36,871.65</b>	<b>37,850.76</b>	<b>— 979.11</b>

**BUREAU OF AGRICULTURE.**  
**Balance Sheet, December 31, 1919.**

Assets.		Liabilities.	
<b>Fixed property</b> .....	₱1,135,732.09	<b>Capital</b> .....	₱1,222,753.50
Land.....	153,350.25	Fixed capital.....	1,135,732.09
Buildings.....	527,580.85	Current capital.....	87,021.41
Docks and wharves.....	933.86		
Telegraph, telephone and cable lines.....	1,410.88		
Irrigation head-control, canals and laterals.....	2,141.69		
Artesian wells.....	6,509.14		
Highways, bridges and ferries.....	12,903.39		
Watercraft and appurtenances.....	1,732.84		
Motor vehicles and accessories.....	82,109.10		
Other land transportation equipment.....	49,039.28		
Industrial machinery and implements.....	68,526.71		
Hand tools.....	5,332.98		
Furniture and office equipment.....	109,849.66		
Industrial and scientific exhibits.....	1,347.50		
Ordnance.....	1,627.27		
Technical and scientific equipment.....	93,263.11		
Fire protection equipment.....	917.51		
Telegraph and telephone equipment.....	166.60		
Other equipment.....	16,989.47		
<b>Fiduciary assets</b> (Drawing account, Insular Treasury).....	3,420.93	<b>Public and private trusts</b> (Civil Service Trust Fund).....	3,420.93
<b>Working assets</b> .....	128,344.72	<b>Treasury advances</b> .....	128,344.72
Supplies and materials.....	2,720.07		
Sales stock.....	125,598.44		
Deferred charges.....	26.21		
<b>Current assets</b> .....	629,124.24	<b>Current liabilities</b> .....	542,102.83
Accounts receivable.....	59,984.88	Accounts payable.....	435,873.49
Cash, collecting and disbursing officers.....	149,373.29	Accrued leave payable.....	106,225.34
Drawing account, Insular Treasury.....	419,766.07	Deferred credits to income.....	4.00
<b>Total assets</b> .....	<u>1,896,621.98</u>	<b>Total liabilities</b> .....	<u>1,896,621.98</u>

**Statement of Fixed Property Account.**

Debits.		Credits.	
Balance, December 31, 1918.....	₱1,057,429.66	Dropped by sale.....	₱5,166.00
Acquisitions by purchase.....	84,636.01	Depreciation accruals.....	909.79
Acquisitions by construction.....	876.66	Losses.....	9,705.21
Natural increase of breeding animals (fixed property brought into account).....	7,215.50	Dropped by transfer to local governments.....	147.40
Acquisitions by interbureau transfer.....	13,484.30	Dropped by interbureau transfer.....	11,865.80
		Inventory adjustments.....	115.84
		<b>Balance, December 31, 1919</b> (see balance sheet).....	1,135,732.09
<b>Total debits</b> .....	<u>1,163,642.13</u>	<b>Total credits</b> .....	<u>1,163,642.13</u>

**Statement of Appropriation Account.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	₱1,778,740.00	₱1,124,738.96	+ ₱654,001.04
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,648,740.00	900,466.00	+ 748,274.00
Emergency Board allotments, Resolutions Nos. 10 and 44.....	0.00	167,000.00	- 167,000.00
Appropriation for construction of temporary buildings and garages, fences and pens, Acts 2786 and 2736.....	50,000.00	25,000.00	+ 25,000.00
Appropriation for plant pests and disease apparatus, Act 2515, restoration of amount reverted, December 31, 1917.....	0.00	621.96	- 621.96
Deficiency appropriation for public service, Act 2783.....	0.00	31,651.00	- 31,651.00
Public service appropriation, transferred to American Colony, Act 2785.....	(20,000.00)	0.00	- 20,000.00
Appropriation for increasing agricultural production of food-stuffs, Act 2850.....	100,000.00	0.00	+ 100,000.00

*Bureau of Agriculture—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations—Continued.</b>			
Appropriation balances from prior year.....	<b>₱212,565.07</b>	<b>₱749,027.27</b>	<b>-- ₱536,462.20</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(21,133.58)	+ 21,133.58
Appropriation for Iloilo animal quarantine station, Act 1988.....	6,372.00	6,413.81	-- 41.81
Appropriation for public works, Bureau of Agriculture, Act 2378.....	6,553.92	6,821.64	-- 267.72
Appropriation for immunized cattle insurance fund, Act 2651.....	1,116.37	2,170.10	-- 1,053.73
Appropriation for immunized cattle insurance fund, Act 2679.....	143,400.11	208,555.80	-- 65,155.69
Appropriation for mutual insurance of work animals, Act 2682.....	24,289.46	29,981.56	-- 5,692.10
Appropriation for construction of temporary buildings, and garages, fences and pens, Act 2736.....	24,035.58	0.00	+ 24,035.58
Appropriation for plant pests and disease apparatus, Act 2515.....	345.10	0.00	+ 345.10
Appropriation for the promotion of maguey industry, Act 2696.....	6,452.53	17,041.49	-- 10,588.96
Appropriation for increasing agricultural production of food-stuffs, Act 2723.....	0.00	499,176.45	-- 499,176.45
Reversions of authorizations in excess of requirements.....	(360,327.74)	(93,301.32)	-- 267,026.42
<b>Net authorizations.....</b>	<b>1,630,977.33</b>	<b>1,780,464.91</b>	<b>-- 149,487.58</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	1,543,955.92	1,567,899.84	-- 23,943.92
Salaries.....	553,768.74	573,241.86	-- 19,473.12
Wages.....	210,867.76	270,897.36	-- 60,029.60
Bonuses.....	94,320.89	0.00	+ 94,320.89
Travel expense of personnel.....	172,224.41	197,231.15	-- 25,006.74
Freight, express and delivery service.....	20,598.24	14,573.01	+ 6,025.23
Postal, telegraph, telephone and cable service.....	20,947.50	20,446.35	+ 501.15
Illumination and power service.....	5,056.32	4,576.70	+ 479.62
Miscellaneous service.....	3,973.38	13,250.33	-- 9,276.95
Rental of buildings and grounds.....	3,640.11	3,286.92	+ 353.19
Consumption of supplies and materials.....	141,111.38	235,655.13	-- 94,543.75
Printing and binding reports, documents and publications.....	26,398.40	14,384.25	+ 12,014.15
Cash contributions and gratuities (other than to local governments).....	103,828.26	70,160.08	+ 33,668.18
Travel expense of persons not government employees.....	12.00	607.62	-- 595.62
Maintenance and repair (contract payments only).....	22,445.26	11,903.07	+ 10,542.19
Purchase and construction of equipment.....	73,415.16	57,287.60	+ 16,127.56
Purchase of public works.....	12,097.51	2,303.95	+ 9,793.56
Deterioration of supplies and sales stock.....	280.32	715.61	-- 435.29
Extraordinary losses.....	6,476.49	6,252.22	+ 224.27
Cash contributions to local governments.....	72,493.79	71,126.63	+ 1,367.16
Appropriation balances carried forward.....	87,021.41	212,565.07	-- 125,543.66
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	0.00	0.00	0.00
Appropriation for Iloilo animal quarantine station, Act 1988.....	0.00	6,372.00	-- 6,372.00
Appropriation for the promotion of maguey industry, Act 2696.....	0.00	6,452.53	-- 6,452.53
Appropriation for public works, Bureau of Agriculture, Act 2378.....	0.00	6,553.92	-- 6,553.92
Appropriation for immunized cattle insurance fund, Act 2651.....	0.00	1,116.37	-- 1,116.37
Appropriation for immunized cattle insurance fund, Act 2679.....	0.00	143,400.11	-- 143,400.11
Appropriation for construction of temporary buildings and garages, fences and pens, Act 2736.....	15,724.28	24,035.58	-- 8,311.30
Appropriation for plant pests and disease apparatus, Act 2515.....	0.00	345.10	-- 345.10
Appropriation for mutual insurance of work animals, Act 2682.....	24,277.46	24,289.46	-- 12.00
Appropriation for construction of buildings, sheds, fences and pens, Act 2786.....	47,019.67	0.00	+ 47,019.67
<b>Total conversions and balances.....</b>	<b>1,630,977.33</b>	<b>1,780,464.91</b>	<b>-- 149,487.58</b>

*Bureau of Agriculture—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱1,264,343.36	Balance, December 31, 1918.....	₱1,269,994.73
Reversions of excess public revenue allotments.....	360,327.74	Prior year adjustments:	
Contributions to public revenues.....	211,709.21	Inventory credits (fixed property).....	(115.84)
Capital value of fixed property sold.....	5,166.00	Cancellation of prior year charges.....	1,636.35
Contributions of fixed property to other bureaus.....	11,865.80	Balance, December 31, 1918, as adjusted.....	1,271,515.24
Losses of fixed property.....	9,705.21	Allotments from public revenues.....	1,778,740.00
Balance, December 31, 1919 (see balance sheet).....	1,222,753.50	Contributions of fixed property from other bureaus.....	13,484.30
		Sales of fixed property.....	9,872.93
		Fixed property brought into account.....	7,215.50
		Profits from sales of supplies and materials.....	5,042.85
Total debits.....	3,085,870.82	Total credits.....	3,085,870.82

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Development of agriculture.....	₱1,191,702.17	₱1,201,193.20	— ₱9,491.03
Expense:			
Administrative, supervisory, technical and clerical service.....	725,147.05	661,557.63	+ 63,589.42
Labor.....	208,059.25	238,846.13	— 30,786.88
Consumption of supplies.....	89,083.48	204,123.94	— 115,040.46
Travel expense of personnel.....	167,663.05	194,428.08	— 26,765.03
Printing and binding reports, documents and publications.....	26,339.54	479.65	+ 25,859.89
Freight and cartage.....	20,379.78	14,451.34	+ 5,928.44
Postal, telegraph, telephone and cable service.....	17,621.92	16,381.47	+ 1,240.45
Cash contributions and gratuities (other than to local governments).....	103,828.26	70,160.08	+ 33,668.18
Maintenance of plant and equipment.....	12,438.03	16,197.63	— 3,759.60
Depreciation of plant and equipment.....	909.79	11,038.03	— 10,128.24
Other expense.....	15,389.10	20,137.07	— 4,747.97
	1,386,859.25	1,447,801.05	— 60,941.80
Incidental receipts:			
Service receipts (grading fiber and sale of seeds, rentals and sale of serum, etc.).....	195,157.08	246,607.85	— 51,450.77
Aid to local governments.....	72,641.19	71,988.79	+ 652.40
Contribution of fixed property.....	147.40	862.16	— 714.76
Cash contributions.....	72,493.79	71,126.63	+ 1,367.16
National defense.....	0.00	418.64	— 418.64
Compensation of personnel on duty with the Philippine National Guard.....	0.00	418.64	— 418.64
Net cost of general welfare service (see statement of capital account).....	1,264,343.36	1,273,600.63	— 9,257.27

## BUREAU OF FORESTRY.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₹280,011.28</b>	<b>Capital</b> .....	<b>₹293,318.47</b>
Land.....	91,359.00	Fixed capital.....	280,011.28
Buildings.....	84,999.88	Current capital.....	13,307.19
Highways, bridges and ferries.....	9,999.99		
Watercraft and appurtenances.....	7,550.97		
Motor vehicles and accessories.....	4,649.37		
Other land transportation equipment.....	815.55		
Industrial machinery and implements.....	877.33		
Hand tools.....	4,801.77		
Furniture and office equipment.....	42,683.89		
Industrial and scientific exhibits.....	7,820.48		
Ordnance.....	5,039.01		
Technical and scientific equipment.....	18,333.54		
Fire protection equipment.....	309.76		
Telegraph and telephone equipment.....	195.40		
Other equipment.....	575.34		
<b>Fiduciary assets</b> (Drawing account, Insular Treasury).....	<b>209.26</b>	<b>Public and private trusts</b> (Civil Service Trust Fund).....	<b>209.26</b>
<b>Working assets</b> .....	<b>18.16</b>	<b>Treasury advances</b> .....	<b>18.16</b>
Deferred charges.....	18.16		
<b>Current assets</b> .....	<b>95,357.63</b>	<b>Current liabilities</b> .....	<b>82,050.44</b>
Accounts receivable.....	3,116.46	Accounts payable.....	45,288.72
Cash, collecting and disbursing officers.....	15,020.15	Accrued leave payable.....	36,761.72
Drawing account, Insular Treasury.....	77,221.02		
<b>Total assets</b> .....	<b>375,596.33</b>	<b>Total liabilities</b> .....	<b>375,596.33</b>

*Bureau of Forestry—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	<b>₱546,650.00</b>	<b>₱367,100.00</b>	<b>+ ₱179,550.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	505,650.00	339,800.00	+ 165,850.00
Deficiency appropriation for public service, Act 2783.....	0.00	12,300.00	— 12,300.00
Appropriation for construction of six forest stations, Act 2736.....	0.00	5,000.00	— 5,000.00
Appropriation for construction of road, agricultural school- forest school, Los Baños, Act 2736.....	0.00	10,000.00	— 10,000.00
Appropriation for construction of a warehouse against fire in the building now occupied by the Bureau of Forestry, Act 2786.....	15,000.00	0.00	+ 15,000.00
Appropriation for construction of three forest stations, Act 2786.....	5,000.00	0.00	+ 5,000.00
Appropriation for the installation of an electric lighting sys- tem, Los Baños, Act 2786.....	6,000.00	0.00	+ 6,000.00
Appropriation for forest reconnoissances, Act 2859.....	15,000.00	0.00	+ 15,000.00
<b>Appropriation balances from prior year:</b>	<b>12,451.70</b>	<b>2,914.41</b>	<b>+ 9,537.29</b>
Appropriation for land reforestation, Act 2649.....	995.27	2,914.41	— 1,919.14
Appropriation for construction of six forest stations, Act 2736.....	3,517.24	0.00	+ 3,517.24
Appropriation for construction of road at Los Baños, Act 2736.....	7,939.19	0.00	+ 7,939.19
<b>Reversions of authorizations in excess of requirements:</b>	<b>(48,411.00)</b>	<b>(19,765.26)</b>	<b>— 28,645.74</b>
<b>Net authorizations:</b>	<b>510,690.70</b>	<b>350,249.15</b>	<b>+ 160,441.55</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>497,383.51</b>	<b>337,797.45</b>	<b>+ 159,586.06</b>
Salaries.....	225,782.51	198,628.87	+ 27,153.64
Wages.....	53,946.56	39,844.30	+ 14,102.26
Bonuses.....	53,913.85	0.00	+ 53,913.85
Travel expense of personnel.....	61,184.88	43,378.16	+ 17,806.72
Freight, express and delivery service.....	3,129.06	2,032.95	+ 1,096.11
Postal, telegraph, telephone and cable service.....	5,175.24	4,508.54	+ 666.70
Illumination and power service.....	2,253.02	1,567.25	+ 685.77
Miscellaneous service.....	2,035.58	1,411.80	+ 623.78
Rental of buildings and grounds.....	6,073.92	3,115.93	+ 2,957.99
Consumption of supplies and materials.....	38,210.60	25,123.96	+ 13,086.64
Printing and binding reports, documents and publications.....	5,000.00	5,000.00	0.00
Travel expense of persons not government employees.....	378.44	93.00	+ 285.44
Maintenance and repair (contract payments only).....	1,172.39	1,237.83	— 65.44
Purchase and construction of equipment.....	15,303.24	8,311.29	+ 6,991.95
Purchase of public works.....	23,824.22	3,543.57	+ 20,280.65
<b>Appropriation balances carried forward:</b>	<b>13,307.19</b>	<b>12,451.70</b>	<b>+ 855.49</b>
Appropriation for land reforestation, Act 2649.....	0.00	995.27	— 995.27
Appropriation for construction of six forest stations, Act 2736.....	0.00	3,517.24	— 3,517.24
Appropriation for construction of road at Los Baños, Act 2736.....	0.00	7,939.19	— 7,939.19
Appropriation for construction of a warehouse, Act 2786.....	2,307.19	0.00	+ 2,307.19
Appropriation for construction of three forest stations, Act 2786.....	5,000.00	0.00	+ 5,000.00
Appropriation for electric light, Los Baños, Act 2786.....	6,000.00	0.00	+ 6,000.00
<b>Total conversions and balances:</b>	<b>510,690.70</b>	<b>350,249.15</b>	<b>+ 160,441.55</b>

*Bureau of Forestry—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱241,282.08	Dropped by sale.....	₱467.84
Acquisitions by purchase.....	38,797.54	Depreciation accruals.....	148.94
Acquisitions by construction.....	329.92	Losses.....	21.48
Acquisitions by interbureau transfer.....	240.00		
		Balance, December 31, 1919 (see balance sheet).....	280,011.28
Total debits.....	280,649.54	Total credits.....	280,649.54

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱456,293.01	Balance, December 31, 1918.....	₱253,733.78
Reversions of excess public revenue allotments.....	48,411.00	Prior year adjustment:	
Contributions of public revenues.....	3,730.51	Cancellation of prior year charges.....	6.32
Capital value of fixed property sold.....	467.84	Balance, December 31, 1918, as adjusted..	253,740.10
Losses of fixed property.....	21.48	Allotments from public revenues.....	546,650.00
Balance, December 31, 1919 (see balance sheet).....	293,318.47	Administrative fines and forfeitures.....	1,144.37
		Contribution of fixed property from other bureaus.....	240.00
Total debits.....	802,242.31	Sales of fixed property.....	467.84
		Total credits.....	802,242.31

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Conservation of natural resources.....	₱456,293.01	₱324,638.93	+ ₱131,654.08
Expense:			
Supervisory, technical and clerical service.....	272,012.16	198,208.45	+ 73,803.71
Labor.....	61,630.76	39,795.34	+ 21,835.42
Consumption of supplies.....	38,210.60	25,172.92	+ 13,037.68
Travel expense of personnel.....	61,184.88	43,378.16	+ 17,806.72
Postal, telegraph, telephone and cable service.....	5,175.24	4,508.54	+ 666.70
Rental of buildings and grounds.....	6,073.92	3,115.93	+ 2,957.99
Printing and binding reports, documents and publications.....	5,000.00	5,000.00	0.00
Other expense.....	9,117.43	7,014.59	+ 2,102.84
	458,404.99	326,193.93	+ 132,211.06
Incidental receipts:			
Service receipts (proceeds from sales of bulletins, maps and wood samples).....	794.27	1,018.15	- 223.88
Other.....	1,317.71	536.85	+ 780.86
	2,111.98	1,555.00	+ 556.98
National defense.....	0.00	420.42	- 420.42
Compensation of personnel on duty with the Philippine National Guard.....	0.00	420.42	- 420.42
Net cost of general welfare service (see statement of capital account)...	456,293.01	325,059.35	+ 131,233.66

## BUREAU OF LANDS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱18,079,078.93</b>	<b>Capital</b> .....	<b>₱18,087,610.25</b>
Land.....	17,573,746.72	Fixed capital.....	18,079,078.93
Public domain.....	1.00	Current capital.....	8,531.32
Buildings and improvements.....	233.39		
Docks and wharves.....	35,901.77		
Irrigation systems.....	99,494.98		
Watercraft and appurtenances.....	12,424.57		
Motor vehicles and accessories.....	7,150.35		
Other land transportation equipment..	2,765.68		
Industrial machinery and implements..	55.85		
Hand tools.....	1,859.05		
Furniture and office equipment.....	147,172.60		
Ordnance.....	916.74		
Technical and scientific equipment.....	1,504.00		
Other equipment.....	195,852.23		
<b>Fiduciary assets</b> (Drawing account, Insular Treasury).....	<b>1,839.85</b>	<b>Public and private trusts</b> (Civil Service Trust Fund).....	<b>1,839.85</b>
<b>Working assets</b> .....	<b>127,654.29</b>	<b>Treasury advances</b> .....	<b>127,654.29</b>
Supplies and materials.....	121,525.35		
Deferred charges.....	6,128.94		
<b>Current assets</b> .....	<b>276,160.06</b>	<b>Current liabilities</b> .....	<b>267,628.74</b>
Accounts receivable.....	3,723,705.42	Accounts payable.....	169,072.52
Cash, collecting and disbursing officers	206,735.46	Accrued leave payable.....	90,621.16
Drawing account, Insular Treasury (overdraft).....	(3,654,280.82)	Undistributed collections.....	7,935.06
<b>Total assets</b> .....	<b>18,484,733.13</b>	<b>Total liabilities</b> .....	<b>18,484,733.13</b>



*Bureau of Lands—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	<b>₱1,518,564.67</b>	<b>₱1,220,157.07</b>	<b>+ ₱298,407.60</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727	1,405,380.00	1,052,431.67	+ 352,948.33
Public service appropriation, Act 2785, transferred to Bohol Filipino Colony	(19,000.00)	0.00	— 19,000.00
Indefinite appropriation, Act 357	0.00	2,796.56	— 2,796.56
Emergency Board allotment, 1919, Resolution No. 38; 1918, Resolution No. 45	56,000.00	30,000.00	+ 26,000.00
Appropriation for cadastral surveys, Acts 2075 and 2259	76,184.67	61,028.84	+ 15,155.83
Deficiency appropriation for public service, Act 2783	0.00	40,000.00	— 40,000.00
Appropriation for maintenance, alteration and repair of Friar Lands irrigation system, Act 2736	0.00	33,900.00	— 33,900.00
Appropriation for investigation of controversies between the owners and tenants of large estates, Act 2865	25,000.00	0.00	+ 25,000.00
Appropriation for investigation of controversies between the owners and tenants of large estates, Act 2865, transferred to The Executive	(25,000.00)	0.00	— 25,000.00
<b>Appropriation balances from prior year</b>	<b>22,589.29</b>	<b>3,566.98</b>	<b>+ 19,022.31</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672	(39,116.80)	(26,235.07)	— 12,881.73
Appropriation for surveys and legal subdivision of coal- bearing lands, Act 2719	27,806.09	29,802.05	— 1,995.96
Appropriation for maintenance, alteration and repair of Friar Lands irrigation system, Act 2736	33,900.00	0.00	+ 33,900.00
<b>Reversions of authorizations in excess of requirements</b>	<b>(88,363.39)</b>	<b>0.00</b>	<b>— 88,363.39</b>
<b>Net authorizations</b>	<b>1,452,790.57</b>	<b>1,223,724.05</b>	<b>+ 229,066.52</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>1,444,259.25</b>	<b>1,201,134.76</b>	<b>+ 243,124.49</b>
Salaries	515,674.46	437,852.49	+ 77,821.97
Wages	400,229.52	402,801.68	— 2,572.16
Bonuses	103,453.63	0.00	+ 103,453.63
Travel expense of personnel	137,683.88	127,868.28	+ 9,815.60
Freight, express and delivery service	44,667.73	20,854.48	+ 23,813.25
Postal, telegraph, telephone and cable service	11,914.64	11,276.89	+ 637.75
Illumination and power service	3,140.94	2,906.61	+ 234.33
Miscellaneous service	6,385.47	4,216.06	+ 2,169.41
Rental of buildings and grounds	13,892.12	10,244.06	+ 3,648.06
Consumption of supplies and materials	99,689.16	98,053.74	+ 1,635.42
Printing and binding reports, documents and publications	1,011.95	1,023.40	— 11.45
Travel expense of persons not government employees	140.78	26.60	+ 114.18
Maintenance and repair (contract payments only)	19,619.96	3,935.32	+ 15,684.64
Purchase of equipment	10,550.34	13,504.65	— 2,954.31
Extraordinary losses	20.00	5,541.66	— 5,521.66
Cadastral service	76,184.67	61,028.84	+ 15,155.83
<b>Appropriation balances carried forward</b>	<b>8,531.32</b>	<b>22,589.29</b>	<b>— 14,057.97</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727	(8,951.77)	(39,116.80)	+ 30,165.03
Appropriation for surveys and legal subdivision of coal- bearing lands, Act 2719	0.00	27,806.09	— 27,806.09
Appropriation for maintenance, alteration and repair of Friar Lands irrigation system, Act 2736	17,483.09	33,900.00	— 16,416.91
<b>Total conversions and balances</b>	<b>1,452,790.57</b>	<b>1,223,724.05</b>	<b>+ 229,066.52</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918	₱18,076,412.07	Dropped by sale	₱479.48
Acquisitions by purchase	10,550.34	Depreciation accruals	7,274.77
		Losses	129.23
		<b>Balance, December 31, 1919 (see balance sheet)</b>	<b>18,079,078.93</b>
<b>Total debits</b>	<b>18,086,962.41</b>	<b>Total credits</b>	<b>18,086,962.41</b>

*Bureau of Lands—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱434,026.52	Balance, December 31, 1918.....	₱18,099,001.36
Reversions of excess public revenue allotments.....	88,363.39	Prior year adjustment:	
Contributions to public revenues.....	1,014,143.36	Cancellation of prior year charges.....	1,037.05
Capital value of fixed property sold.....	479.48	Balance, December 31, 1918, as adjusted....	18,100,038.41
Losses of fixed property.....	129.23	Allotments from public revenues.....	1,518,564.67
Balance, December 31, 1919 (see balance sheet).....	18,087,610.25	Sales of fixed property.....	479.48
		Profits from sales of supplies and materials.....	3,037.90
		Administrative fines and forfeitures.....	2,631.77
Total debits.....	19,624,752.23	Total credits.....	19,624,752.23

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Development of agriculture.....	₱357,841.85	₱288,868.11	+ ₱68,973.74
Expense:			
Administrative, supervisory, technical and clerical service.....	618,643.42	437,615.94	+ 181,027.48
Labor.....	400,714.19	402,774.43	- 2,060.24
Travel expense of personnel.....	137,683.88	127,868.28	+ 9,815.60
Postal, telegraph, telephone and cable service.....	11,914.64	11,276.89	+ 637.75
Freight and cartage.....	44,667.73	20,854.48	+ 23,813.25
Consumption of supplies.....	99,689.16	98,040.12	+ 1,649.04
Rental of offices and quarters.....	13,892.12	10,244.06	+ 3,648.06
Maintenance of plant and equipment.....	19,619.96	3,976.19	+ 15,643.77
Depreciation of plant and equipment.....	7,274.77	1,053.58	+ 6,221.19
Other expense.....	10,699.14	8,172.67	+ 2,526.47
	1,364,799.01	1,121,876.64	+ 242,922.37
Incidental receipts:			
Service receipts (cadastral surveys, sale of blue prints, etc.).....	1,000,093.90	831,879.81	+ 168,214.09
Other receipts.....	6,863.26	1,128.72	+ 5,734.54
	1,006,957.16	833,008.53	+ 173,948.63
Other economic development.....	76,184.67	61,028.84	+ 15,155.83
Cost of cadastral surveys.....	76,184.67	61,028.84	+ 15,155.83
Aid to local governments.....	0.00	40.17	- 40.17
Contribution of fixed property.....	0.00	40.17	- 40.17
National defense.....	0.00	236.55	- 236.55
Compensation of personnel on duty with the Philippine National Guard.....	0.00	236.55	- 236.55
Net cost of general welfare service (see statement of capital account) ..	434,026.52	350,173.67	+ 83,852.85

## Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Collections:			
Incidental revenue—			
Sales of public domain.....	₱41,950.42	₱102,973.13	- ₱61,022.71

## BUREAU OF SCIENCE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	*1,144,849.06	Capital .....	*1,351,272.26
Land .....	40,000.00	Fixed capital .....	1,144,849.06
Buildings and improvements.....	396,077.12	Current capital .....	206,423.20
Watercraft and appurtenances.....	2,249.95		
Motor vehicles and accessories.....	9,641.59		
Other land transportation equipment..	1,427.48		
Industrial machinery and implements..	94,624.09		
Hand tools .....	2,820.44		
Furniture and office equipment.....	318,543.55		
Industrial and scientific exhibits.....	118,092.65		
Ordnance .....	60.00		
Technical and scientific equipment.....	130,437.43		
Fire protection equipment.....	1,382.95		
Other equipment .....	29,491.81		
Fiduciary assets (Drawing account, In- sular Treasury).....	1,578.55	Public and private trusts (Civil Service Trust Fund).....	1,578.55
Working assets.....	62,573.09	Treasury advances.....	62,573.09
Materials and supplies .....	62,378.62		
Deferred charges .....	194.47		
Current assets.....	285,089.38	Current liabilities.....	78,666.18
Accounts receivable .....	32,302.45	Accounts payable .....	45,476.44
Cash, collecting and disbursing of- ficers .....	3,734.47	Accrued leave payable.....	32,175.84
Drawing account, Insular Treasury..	249,052.46	Insurance reserve .....	1,013.90
Total assets.....	<u>1,494,090.08</u>	Total liabilities.....	<u>1,494,090.08</u>

*Bureau of Science—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱737,915.24</b>	<b>₱464,795.88</b>	<b>+ ₱273,119.36</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727..	525,930.00	433,120.00	+ 92,810.00
Emergency Board allotment, Resolution No. 40.....	2,500.00	0.00	+ 2,500.00
Deficiency appropriation for public service, Act 2783.....	0.00	20,725.00	— 20,725.00
Receipts automatically appropriated for tiqui-tiqui distribu- tion .....	1,485.24	5,950.88	— 4,465.64
Appropriation for preparation and free distribution of anti- typhoid vaccine, Act 2743 transferred from Public Welfare Board .....	0.00	5,000.00	— 5,000.00
Appropriation for tiqui-tiqui distribution, Act 2744 transfer- red from Public Welfare Board.....	8,000.00	0.00	+ 8,000.00
Appropriation for construction of a serum laboratory build- ing, Act 2786.....	200,000.00	0.00	+ 200,000.00
<b>Appropriation balances from prior year</b> .....	<b>17,667.55</b>	<b>20,492.85</b>	<b>— 2,825.30</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672..	10,399.46	10,160.77	+ 238.69
Appropriation for tiqui-tiqui distribution, Acts 2714 and 2376...	3,345.14	9,336.01	— 5,990.87
Appropriation for serum laboratory improvements, Act 2704..	0.00	996.07	— 996.07
Preparation and free distribution of anti-typhoid vaccine, Act 2743 .....	3,922.95	0.00	+ 3,922.95
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(89,174.89)</b>	<b>(68,712.45)</b>	<b>— 20,462.44</b>
<b>Net authorizations</b> .....	<b>666,407.90</b>	<b>416,576.28</b>	<b>+ 249,831.62</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>459,984.70</b>	<b>398,908.73</b>	<b>+ 61,075.97</b>
Salaries .....	191,939.45	170,760.82	+ 21,178.63
Wages .....	39,967.09	43,943.50	— 3,976.41
Bonuses .....	30,644.56	0.00	+ 30,644.56
Travel expense of personnel.....	8,998.20	8,991.08	+ 7.12
Freight, express and delivery service.....	1,191.01	1,278.38	— 87.37
Postal, telegraph, telephone and cable service.....	4,500.00	4,152.94	+ 347.06
Illumination and power service.....	3,249.35	3,300.00	— 50.65
Miscellaneous service.....	8,242.07	10,055.84	— 1,813.77
Rental of buildings and grounds.....	16.10	0.00	+ 16.10
Consumption of supplies and materials.....	118,168.37	99,066.52	+ 19,101.85
Printing and binding reports, documents and publications.....	27,000.00	34,783.75	— 7,783.75
Maintenance and repair (contract payments only).....	4,826.92	1,752.27	+ 3,074.65
Purchase of equipment.....	21,240.08	19,761.31	+ 1,478.77
Purchase of public works.....	0.00	996.07	— 996.07
Deterioration of supplies and sales stock.....	0.00	38.77	— 38.77
Extraordinary losses .....	1.50	27.48	— 25.98
<b>Appropriation balances carried forward</b> .....	<b>206,423.20</b>	<b>17,667.55</b>	<b>+ 188,755.65</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.	10,264.65	10,399.46	— 134.81
Appropriation for tiqui-tiqui distribution, Acts 2714 and 2376	0.00	3,345.14	— 3,345.14
Preparation and free distribution, of anti-typhoid vaccine, Act 2743 .....	0.00	3,922.95	— 3,922.95
Appropriation for construction of a serum laboratory, Act 2786 .....	196,158.55	0.00	+ 196,158.55
<b>Total conversions and balances</b> .....	<b>666,407.90</b>	<b>416,576.28</b>	<b>+ 249,831.62</b>

## Statement of Fixed Property.

Debits.		Credits.	
Balance, December 31, 1918.....	₱1,135,552.89	Fixed assets dropped by sale.....	₱5,028.96
Acquisitions by purchase.....	21,240.08	Depreciation accruals .....	6,300.00
Inventory adjustments .....	193.50	Losses .....	1,508.45
Fixed assets brought into account.....	700.00		
		<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>1,144,849.06</b>
<b>Total debits</b> .....	<b>1,157,686.47</b>	<b>Total credits</b> .....	<b>1,157,686.47</b>

*Bureau of Science—Continued.***Statement of Capital Account.**

Debits.		Credits.	
General welfare service.....	₦239,876.12	Balance, December 31, 1918.....	₦1,153,220.44
Losses of fixed property.....	1,508.45	Prior year adjustments:	
Reversion of excess public revenue allotments.....	89,174.89	Inventory adjustments (fixed property).....	193.50
Contribution to public revenues.....	212,973.35	Cancellation of prior year charges.....	2,153.89
Capital value of fixed assets sold.....	5,028.96		
Balance, December 31, 1919 (see balance sheet).....	1,351,272.26	Balance, December 31, 1918, as adjusted..	1,155,567.83
		Allotments from public revenues.....	737,915.24
		Fixed property brought into account.....	700.00
		Sales of fixed property.....	5,028.96
		Fines and forfeitures.....	622.00
<b>Total debits.....</b>	<b>1,899,834.03</b>	<b>Total credits.....</b>	<b>1,899,834.03</b>

*Bureau of Science—Continued.*

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Development of industrial arts and sciences</b> .....	<b>₱237,519.13</b>	<b>₱121,711.99</b>	<b>+ ₱115,807.14</b>
Expense:			
Administrative, supervisory, technical and clerical service....	182,858.17	98,979.59	+ 83,878.58
Labor.....	27,090.24	20,046.37	+ 7,043.87
Consumption of supplies.....	90,424.78	17,128.26	+ 73,296.52
Travel expense of personnel.....	6,557.06	6,508.56	+ 48.50
Printing and binding reports, documents and publications.....	1,286.26	19,970.04	— 18,683.78
Depreciation of plant and equipment.....	4,581.84	4,671.60	— 89.76
Other expense.....	6,109.36	7,772.95	— 1,663.59
	<u>318,907.71</u>	<u>175,077.37</u>	<u>+ 143,830.34</u>
Incidental receipts:			
Service receipts (subscription and analytical fees, etc.).....	81,113.58	53,181.96	+ 27,931.62
Other.....	275.00	183.42	+ 91.58
	<u>81,388.58</u>	<u>53,365.38</u>	<u>+ 28,023.20</u>
<b>Public education (museum and aquarium)</b> .....	<b>36,799.50</b>	<b>53,369.15</b>	<b>— 16,569.65</b>
Expense:			
Administrative, supervisory, technical and clerical service....	18,949.22	18,607.27	+ 341.95
Labor.....	6,356.98	9,246.73	— 2,889.75
Consumption of supplies.....	2,667.09	4,309.66	— 1,642.57
Printing and binding reports, documents and publications.....	4,448.50	11,418.80	— 6,970.30
Depreciation of plant and equipment.....	572.72	1,538.88	— 966.16
Other expense.....	8,584.79	12,998.16	— 4,413.37
	<u>41,579.30</u>	<u>58,119.50</u>	<u>— 16,540.20</u>
Incidental receipts:			
Service receipts (aquarium fees, etc.).....	4,779.80	4,750.35	+ 29.45
	<u>4,779.80</u>	<u>4,750.35</u>	<u>+ 29.45</u>
<b>Public health (laboratory service and tiqui-tiqui production)</b> .....	<b>(34,442.51)</b>	<b>76,104.60</b>	<b>— 110,547.11</b>
Expense:			
Administrative, supervisory, technical and clerical service....	20,920.74	52,671.54	— 31,750.80
Labor.....	4,044.34	13,150.40	— 9,106.06
Consumption of supplies.....	48,696.62	76,728.60	— 28,031.98
Depreciation of plant and equipment.....	1,145.44	3,518.10	— 2,372.66
Other expense.....	9,750.47	8,112.00	+ 1,638.47
	<u>84,557.61</u>	<u>154,180.64</u>	<u>— 69,623.03</u>
Incidental receipts:			
Service receipts (sale of serum and vaccine).....	119,000.12	78,076.04	+ 40,924.08
<b>National defense</b> .....	<b>0.00</b>	<b>502.42</b>	<b>— 502.42</b>
Compensation of personnel on duty with the Philippine National Guard.....	0.00	502.42	— 502.42
<b>Net cost of general welfare service (see statement of capital account)...</b>	<b>239,876.12</b>	<b>251,688.16</b>	<b>— 11,812.04</b>

## WEATHER BUREAU.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₹85,339.01	Capital.....	₹95,949.01
Land.....	150.00	Fixed capital.....	85,339.01
Buildings.....	11,955.55	Current capital.....	10,610.00
Docks and wharves.....	177.80		
Telegraph, telephone and cable lines.....	742.82		
Watercrafts and appurtenances.....	4,842.06		
Land transportation equipment (other than motor).....	224.81		
Hand tools.....	333.76		
Furniture and office equipment.....	9,515.95		
Technical and scientific equipment.....	57,396.76		
Current assets.....	45,818.36	Current liabilities.....	35,208.36
Accounts receivable.....	471.96	Accounts payable.....	8,003.34
Cash, collecting and disbursing officers.....	470.22	Accrued leave payable.....	27,205.02
Drawing account, Insular Treasury.....	44,876.18		
Total assets.....	131,157.37	Total liabilities.....	131,157.37

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₹303,605.00	₹198,390.00	+ ₹105,215.00
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	303,605.00	198,390.00	+ 105,215.00
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(73,733.51)	(32,708.02)	- 41,025.49
Net authorizations.....	229,871.49	165,681.98	+ 64,189.51
Conversions and balances:			
Appropriation charges.....	219,261.49	165,681.98	+ 53,579.51
Salaries.....	94,184.58	88,716.24	+ 5,468.34
Wages.....	7,477.45	7,184.55	+ 292.90
Bonuses.....	22,085.51	0.00	+ 22,085.51
Travel expense of personnel.....	5,340.70	2,834.19	+ 2,506.51
Freight, express and delivery service.....	1,568.75	344.26	+ 1,224.49
Postal, telegraph, telephone and cable service.....	39,593.79	44,741.70	- 5,147.91
Illumination and power service.....	520.00	472.12	+ 47.88
Miscellaneous service.....	266.59	118.18	+ 148.41
Rental of buildings and grounds.....	9,000.00	9,000.00	0.00
Consumption of supplies and materials.....	6,539.02	3,992.73	+ 2,546.29
Printing and binding reports, documents and publications.....	18,774.15	5,289.75	+ 13,484.40
Maintenance and repair (contract payments only).....	2,637.01	208.22	+ 2,428.79
Purchase of equipment.....	11,273.94	2,768.74	+ 8,505.20
Purchase of public works.....	0.00	11.80	- 11.80
Appropriation balances carried forward.....	10,610.00	0.00	+ 10,610.00
Total conversions and balances.....	229,871.49	165,681.98	+ 64,189.51

*Weather Bureau—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱75,117.69	Dropped by sale.....	₱40.77
Acquisitions by purchase.....	11,273.94	Depreciation accruals.....	506.32
Fixed property brought into account.....	177.30	Inventory adjustments.....	682.83
		Balance, December 31, 1919 (see balance sheet).....	85,339.01
Total debits.....	86,568.93	Total credits.....	86,568.93

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱208,239.50	Balance, December 31, 1918.....	₱75,117.69
Reversions of excess public revenue allotments.....	73,733.51	Prior year adjustments:	
Contributions to public revenues.....	2,248.72	Inventory credits (fixed property).....	(682.83)
Capital value of fixed property sold.....	40.77	Cancellation of prior year charges.....	1,953.58
Balance, December 31, 1919 (see balance sheet).....	95,949.01	Balance, December 31, 1918, as adjusted..	76,388.44
		Allotments from public revenues.....	303,605.00
		Fixed property brought into account.....	177.30
		Sales of fixed property.....	40.77
Total debits.....	380,211.51	Total credits.....	380,211.51

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Protection against forces majeures.....	₱208,239.50	₱163,248.37	+ ₱44,991.13
Expense:			
Supervisory, technical and clerical service.....	114,626.35	88,716.24	+ 25,910.11
Labor.....	9,121.19	7,184.55	+ 1,936.64
Consumption of supplies.....	6,539.02	3,992.73	+ 2,546.29
Travel expense of personnel.....	5,340.70	2,834.19	+ 2,506.51
Meteorological report service.....	39,593.79	44,741.70	- 5,147.91
Rental of buildings and grounds.....	9,000.00	9,000.00	0.00
Printing and binding reports, documents and publications.....	18,774.15	5,289.75	+ 13,484.40
Other expense.....	5,498.67	1,870.64	+ 3,628.03
	208,493.87	163,629.80	+ 44,864.07
Incidental receipts:			
Rental of launch.....	183.75	195.40	- 11.65
Other.....	70.62	186.03	- 115.41
	254.37	381.43	- 127.06
Net cost of general welfare service (see statement of capital account)..<	208,239.50	163,248.37	+ 44,991.13



## BUREAU OF PUBLIC WORKS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....		<b>Capital</b> .....	<b>₹32,335,821.24</b>
Land.....	287,122.33	Fixed capital.....	26,618,538.62
Buildings.....	3,106,543.73	Current capital.....	5,717,282.62
Docks and wharves.....	6,914,848.09		
Lighthouses and beacons.....	12,199.79		
Telegraph, telephone and cable lines.....	4,433.54		
Irrigation systems.....	3,055,609.76		
Watersupply systems.....	551,317.31		
Artesian wells.....	988,186.54		
Harbor and waterway improvements.....	8,920,696.27		
Highways, bridges and ferries.....	1,584,603.59		
Parks and monuments.....	142,318.56		
Watercraft and appurtenances.....	788,022.01		
Motor vehicles and accessories.....	383,182.74		
Other land transportation equipment.....	19,911.59		
Industrial machinery and implements.....	537,461.21		
Hand tools.....	73,097.72		
Furniture and office equipment.....	310,173.00		
Industrial and scientific exhibits.....	8,318.63		
Ordnance.....	1,175.92		
Technical and scientific equipment.....	85,794.83		
Fire protection equipment.....	13,927.44		
Telegraph and telephone equipment.....	526.15		
Other equipment.....	19,069.75		
Accrued depreciation.....	(1,190,001.88)		
<b>Fiduciary assets (Drawing account, Insular Treasury)</b> .....	<b>1,680.77</b>	<b>Public and private trusts (Civil Service Trust Fund)</b> .....	<b>1,680.77</b>
<b>Working assets</b> .....	<b>698,976.08</b>	<b>Treasury advances</b> .....	<b>698,976.08</b>
Supplies and materials.....	673,022.26		
Work in process.....	22,962.99		
Deferred charges.....	2,990.83		
<b>Current assets</b> .....	<b>6,543,893.85</b>	<b>Current liabilities</b> .....	<b>826,611.23</b>
Accounts receivable.....	1,049,563.70	Accounts payable.....	660,182.64
Investments and securities.....	20,400.00	Accrued leave payable.....	143,112.58
Cash, collecting and disbursing officers.....	523,405.14	Deferred credits to income.....	23,316.01
Drawing account, Insular Treasury.....	4,950,525.01		
<b>Total assets</b> .....	<b>33,863,089.32</b>	<b>Total liabilities</b> .....	<b>33,863,089.32</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₹23,913,654.68	Dropped by sale.....	₹11,655.72
Acquisitions by purchase.....	2,749,679.28	Depreciation accruals.....	31,317.99
Acquisitions by construction.....	416.17	Losses of fixed property.....	2,424.68
Acquisitions by interbureau transfer.....	397.43	Dropped by interbureau transfer.....	290.59
Fixed property brought into account.....	179.11	Expended in service.....	99.07
		<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>26,618,538.62</b>
<b>Total debits</b> .....	<b>26,664,326.67</b>	<b>Total credits</b> .....	<b>26,664,326.67</b>

*Bureau of Public Works—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱6,862,943.10	Balance, December 31, 1918.....	₱27,466,071.33
Reversions of excess public revenue allotments.....	277,085.11	Prior year adjustments:	
Contributions to public revenues.....	5,982,429.41	Inventory credits (fixed property).....	(99.07)
Contributions of fixed property to other bureaus.....	290.59	Cancellation of prior year charges.....	15,316.51
Capital value of fixed property sold.....	11,655.72	Balance, December 31, 1918, as adjusted.....	27,481,288.77
Losses of fixed property.....	2,424.68	Allotments from public revenues.....	17,842,588.25
Balance, December 31, 1919 (see balance sheet).....	32,335,821.24	Contributions of fixed property from other bureaus.....	397.43
		Sales of fixed property.....	11,771.21
		Fixed property brought into account.....	179.11
		Profits from sales of supplies and materials.....	3,669.88
		Net operating profits (see operation statement).....	18,634.34
		Administrative fines and forfeitures.....	211.75
		Receipts, registration and regulation of motor vehicle traffic.....	113,909.11
Total debits.....	45,472,649.85	Total credits.....	45,472,649.85

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱17,842,588.25	₱14,244,358.42	+ ₱3,598,229.83
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	1,220,439.00	851,120.00	+ 369,319.00
Emergency Board allotment, Resolution No. 36.....	25,000.00	0.00	+ 25,000.00
Appropriation for Division of Engineering, construction and repair, Acts 2785 and 2727.....	4,000,000.00	4,000,000.00	0.00
Appropriation for Benguet road toll collections, receipts automatically appropriated.....	37,249.25	30,817.13	+ 6,432.12
Appropriation for Benguet road toll collections, Act 2414, transferred to roads and bridges, Act 2414.....	(36,281.11)	(25,063.36)	- 11,217.75
Appropriation for registration and regulation of motor vehicle traffic, Act 2785.....	40,000.00	0.00	+ 40,000.00
Appropriation for registration and regulation of motor vehicle traffic, Act 2587, receipts automatically appropriated.....	30,000.00	84,243.74	- 54,243.74
Appropriation for Los Baños quarry, Act 2059, receipts automatically appropriated.....	0.00	64,615.46	- 64,615.46
Appropriation for Benguet automobile line, Act 2187, receipts automatically appropriated.....	0.00	121,737.23	- 121,737.23
Appropriation for Benguet automobile line, Act 2785.....	150,000.00	0.00	+ 150,000.00
Appropriation for Los Baños quarry, Act 2785.....	60,000.00	0.00	+ 60,000.00
Emergency Board allotment for Los Baños quarry, Resolution No. 31.....	58,900.00	0.00	+ 58,900.00
Appropriation for maintenance of port works and public waterways, receipts automatically appropriated.....	0.00	11,669.13	- 11,669.13
Appropriation for maintenance of port works and public waterways, Act 2736.....	0.00	325,000.00	- 325,000.00
Appropriation for maintenance of Pasig River from Jones Bridge to Laguna de Bay, Act 2736.....	0.00	35,000.00	- 35,000.00
Appropriation for maintenance, alteration and repairs of public buildings, Acts 2786 and 2736.....	400,000.00	300,000.00	+ 100,000.00
Appropriation for maintenance, alteration and repairs of public buildings, Act 2736, transferred to Philippine Health Service.....	0.00	(7,000.00)	+ 7,000.00
Appropriation for regulation and safeguarding of traffic, Acts 2785 and 2727.....	6,000.00	6,000.00	0.00

*Bureau of Public Works—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations—Continued.</b>			
<b>New appropriations for the year—Continued.</b>			
Appropriation for roads and bridges, Acts 2786 and 2736...	₱5,720,000.00	₱3,500,000.00	+ ₱2,220,000.00
Appropriation for roads and bridges, Act 2414, transferred from Benguet road toll collections, Act 2414.....	36,281.11	25,063.36	+ 11,217.75
Emergency Board allotments for roads and bridges, Reso- lutions Nos. 41 and 42.....	0.00	39,792.00	— 39,792.00
Appropriation for roads and bridges, Act 2736, transferred from The Executive.....	0.00	570,000.00	— 570,000.00
Appropriation for artesian wells, Act 2786 and 2736.....	780,000.00	650,000.00	+ 130,000.00
Appropriation for harbor and river improvements, Acts 2786 and 2736.....	2,300,000.00	600,000.00	+ 1,700,000.00
Appropriation for harbor and river allotments, Act 2736, transferred from The Executive.....	0.00	100,000.00	— 100,000.00
Appropriation for determination of water rights, Acts 2786 and 2736.....	25,000.00	25,000.00	0.00
Appropriation for irrigation systems, Act 1854, receipts automatically appropriated.....	0.00	13,263.73	— 13,263.73
Appropriation for irrigation systems, Acts 2786 and 2736...	540,000.00	1,000,000.00	— 460,000.00
Appropriation for irrigation systems, Act 2736, trans- ferred from The Executive.....	0.00	8,000.00	— 8,000.00
Appropriation for construction of buildings and acquisi- tions and improvements of grounds, Acts 2786 and 2736...	2,500,000.00	2,000,000.00	+ 500,000.00
Appropriation for construction of buildings and acquisi- tions and improvements of grounds, Act 2736, trans- ferred to Bureau of Education.....	(100,000.00)	(75,900.00)	— 24,100.00
Appropriation for construction of buildings and acquisi- tions and improvements of grounds, Act 2736, trans- ferred to Philippine Health Service.....	0.00	(25,000.00)	+ 25,000.00
Appropriation for construction of buildings and acquisi- tions and improvements of grounds, Act 2736, trans- ferred to Philippine General Hospital.....	0.00	(34,000.00)	+ 34,000.00
Appropriation for construction of buildings and improve- ments and extensions of telephone lines, Act 2736, trans- ferred from The Executive.....	0.00	50,000.00	— 50,000.00
Appropriation for investigation of projects, Act 2786.....	50,000.00	0.00	+ 50,000.00
<b>Appropriation balances from prior year.....</b>	<b>3,552,416.65</b>	<b>1,192,944.92</b>	<b>+ 2,359,471.73</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(1,465.75)	+ 1,465.75
Appropriation for Benguet road toll collections, Act 2414.....	0.00	4,443.62	— 4,443.62
Appropriation for Benguet automobile line, Act 2187.....	0.00	30,657.47	— 30,657.47
Appropriation for registration and regulation of motor vehicle traffic, Act 2587.....	23,061.33	3,554.59	+ 19,506.74
Appropriation for Los Baños quarry, Act 2059.....	0.00	4,722.96	— 4,722.96
Appropriation for artesian wells, Acts 2736 and 2704.....	154,566.51	350,275.65	— 195,709.14
Appropriation for harbor and river allotments, Acts 2736, 2704, 2494 and 2465.....	460,911.16	529,359.76	— 68,448.60
Appropriation for harbor and river allotments—bulkhead, piers 3 and 5 waterfront.....	2,002.33	2,002.33	0.00
Appropriation for customhouse and port works, Iloilo, Act 2704.....	0.00	9,463.58	— 9,463.58
Appropriation for determination of water rights, Acts 2736 and 2704.....	25,000.00	22,215.73	+ 2,784.27
Appropriation for irrigation systems, Acts 2736 and 1854...	1,055,153.68	101,884.65	+ 953,269.03
Appropriation for roads and bridges, Acts 2059, 2704 and 2691.....	20,420.51	101,975.10	— 81,554.59
Appropriation for lights, buoys and beacons, Act 2494.....	0.00	1,856.99	— 1,856.99
Appropriation for street and sewer construction, Port Dis- trict, Act 2264.....	5,478.74	11,074.77	— 5,596.03
Appropriation for maintenance, alteration and repairs of public buildings, Acts 2736 and 2704.....	90,507.89	20,923.47	+ 69,584.42
Appropriation for maintenance of port works, Act 2736.....	78,321.15	0.00	+ 78,321.15
Appropriation for construction of buildings and acquisi- tions and improvements of grounds, Act 2736.....	1,636,993.35	0.00	+ 1,636,993.35
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(277,085.11)</b>	<b>(1,462,683.96)</b>	<b>+ 1,185,598.85</b>
<b>Net authorizations.....</b>	<b>21,117,919.79</b>	<b>13,974,619.38</b>	<b>+ 7,143,300.41</b>

*Bureau of Public Works—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Conversions and balances:</b>			
<b>Appropriation charges</b>	<b>₱15,400,637.17</b>	<b>₱10,422,202.73</b>	<b>+ ₱4,978,434.44</b>
Salaries	878,378.97	694,918.86	+ 183,460.11
Wages	1,252,170.09	717,604.91	+ 534,565.18
Bonuses	109,182.65	0.00	+ 109,182.65
Travel expense of personnel	87,546.11	60,285.07	+ 27,261.04
Freight, express and delivery service	61,524.15	59,016.58	+ 2,507.57
Postal, telegraph, telephone and cable service	72,075.83	62,157.96	+ 9,917.87
Illumination and power service	14,346.68	11,634.32	+ 2,712.36
Miscellaneous service	807,001.43	314,491.80	+ 492,509.63
Rental of buildings and grounds	17,934.65	16,628.93	+ 1,305.72
Consumption of supplies and materials	2,259,568.38	1,426,789.59	+ 832,778.79
Printing and binding reports, documents and publications	3,791.25	253.36	+ 3,537.89
Travel expense of persons not government employees	3,631.10	1,352.08	+ 2,279.02
Maintenance and repair (contract payments only)	951,959.67	755,045.34	+ 196,914.33
Engineering construction (contract payments only)	433,601.76	148,536.24	+ 285,065.52
Purchase and construction of equipment	179,373.11	178,408.93	+ 964.18
Purchase of public works	2,570,722.34	1,159,693.07	+ 1,411,029.27
Deterioration of supplies and sales stock	984.62	1,174.00	— 189.38
Extraordinary losses	16,206.36	46,686.69	— 30,480.33
Cash contributions to local governments	5,680,638.02	4,767,525.00	+ 913,113.02
<b>Appropriation balances carried forward</b>	<b>5,717,282.62</b>	<b>3,552,416.65</b>	<b>+ 2,164,865.97</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727 (operation account)	(813,359.11)	0.00	— 813,359.11
Appropriation for registration and regulation of motor vehicle traffic, Act 2587	0.00	23,061.33	— 23,061.33
Appropriation for artesian wells, Acts 2786 and 2736	866,769.24	154,566.51	+ 212,202.73
Appropriation for harbor and river allotments, Acts 2786, 2736 and 2465	1,786,303.93	460,911.16	+ 1,325,392.77
Appropriation for harbor and river allotments—bulkhead, piers 3 and 5 waterfront, Acts 2083 and 2494	0.00	2,002.33	— 2,002.33
Appropriation for determination of water rights, Acts 2786 and 2736	6,387.80	25,000.00	— 18,612.20
Appropriation for irrigation systems, Acts 2786, 2736, and 1854	1,406,361.60	1,055,153.68	+ 351,207.92
Appropriation for roads and bridges, Acts 2786 and 2059	255,888.00	20,420.51	+ 235,467.49
Appropriation for street and sewer construction, Port District, Act 2264	2,041.12	5,478.74	— 3,437.62
Appropriation for maintenance, alteration and repair of public buildings, Acts 2786 and 2736	169,723.71	90,507.89	+ 79,215.82
Appropriation for maintenance of port works, Act 2736	10,595.11	78,321.15	— 67,726.04
Appropriation for construction of buildings and acquisitions and improvements of grounds, Acts 2786 and 2736	2,476,571.22	1,636,993.35	+ 839,577.87
Appropriation for investigation of projects, Act 2786	50,000.00	0.00	+ 50,000.00
<b>Total conversions and balances</b>	<b>21,117,919.79</b>	<b>13,974,619.38</b>	<b>+ 7,143,300.41</b>

*Bureau of Public Works—Continued.*

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Aid to local governments.....	₱5,872,937.45	₱4,994,271.67	+ ₱878,666.78
Engineering and other technical service.....	192,299.43	154,885.71	+ 37,414.72
Cash contributions.....	5,680,638.02	4,767,525.00	+ 913,113.02
Contribution of fixed property.....	0.00	71,860.96	— 71,860.96
Sundry protective service.....	75,878.87	41,056.39	+ 34,822.48
Administrative, supervisory and clerical service.....	11,859.99	7,823.70	+ 4,036.29
Consumption of supplies.....	24,904.77	9,127.20	+ 15,777.57
Engineering subcontracts.....	6,581.40	1,785.18	+ 4,796.22
Other expense.....	32,532.71	22,320.31	+ 10,212.40
Development of commerce.....	578,675.17	469,075.89	+ 109,599.28
Expense:			
Maintenance of port works and public waterways and irriga- tion systems.....	431,192.23	375,957.94	+ 55,234.29
Maintenance of roads and bridges.....	147,482.94	93,117.95	+ 54,364.99
Public health.....	14,293.24	43,999.29	— 29,706.05
Maintenance of artesian wells.....	14,293.24	43,999.29	— 29,706.05
Maintenance of public buildings (general service).....	320,784.18	223,415.58	+ 97,368.60
Revenue collection.....	37,408.95	15,105.66	+ 22,303.29
Executive direction and control.....	21,491.36	18,963.97	+ 2,527.39
Law and order.....	26,179.40	18,226.86	+ 7,952.54
Public correction.....	23,113.17	18,944.16	+ 4,169.01
Development of agriculture.....	14,454.78	22,678.96	— 8,224.18
Public health.....	46,680.07	35,704.58	+ 10,975.49
Adjudication.....	7,104.13	1,617.08	+ 5,487.05
Conservation of natural resources.....	1,097.54	3,587.65	— 2,490.11
Public education.....	26,972.45	8,425.72	+ 18,546.73
Development of commerce.....	63,127.91	35,551.80	+ 27,576.11
Development of industrial arts and sciences.....	20,548.02	4,484.83	+ 16,063.19
Other social improvement.....	25,563.98	30,923.47	— 5,359.49
Other economic development.....	3,161.78	2,717.90	+ 443.88
Public charities.....	2,575.64	2,403.45	+ 172.19
Legislation.....	1,301.73	3,990.42	— 2,688.69
Regulation of public utilities.....	3.27	89.07	— 85.80
National defense.....	374.19	2,907.24	— 2,533.05
Compensation of personnel on duty with the Philippine National Guard.....	374.19	2,907.24	— 2,533.05
Net cost of general welfare service (see statement of capital account).. .....	6,862,943.10	5,774,726.06	+ 1,088,218.04

*Bureau of Public Works—Continued.*

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>DIVISION OF ENGINEERING, CONSTRUCTION AND REPAIR:</b>			
Operating revenue:			
Service income.....	₱4,813,359.11	₱2,714,394.66	+ ₱2,098,964.45
	4,813,359.11	2,714,394.66	+ 2,098,964.45
Operating expense:			
Administrative, supervisory, technical and clerical service.....	952,424.19	646,990.35	+ 305,433.84
Labor.....	1,180,117.22	661,119.61	+ 518,997.61
Consumption of supplies.....	2,124,998.15	1,340,305.71	+ 784,692.44
Travel expense of personnel.....	69,703.13	52,388.99	+ 17,314.14
Postal, telegraph, telephone and cable service.....	69,419.18	59,937.65	+ 9,481.53
Rental of buildings and grounds.....	17,355.75	16,522.39	+ 833.36
Freight and cartage.....	58,877.33	56,666.42	+ 2,210.91
Light and power.....	13,647.00	11,489.84	+ 2,157.16
Printing and binding reports, documents and publications.....	3,791.25	253.36	+ 3,537.89
Engineering subcontracts.....	427,020.36	146,751.06	+ 280,269.30
Maintenance of plant and equipment.....	84,042.60	113,205.43	— 29,162.83
Depreciation of plant and equipment.....	15,658.99	34,679.49	— 19,020.50
Other expense.....	779,569.63	296,924.17	+ 482,645.46
Repayments to expense.....	(983,265.67)	(722,839.81)	— 260,425.86
	4,813,359.11	2,714,394.66	+ 2,098,964.45
Operating income.....	0.00	0.00	0.00
<b>BENGUET AUTOMOBILE LINE:</b>			
Operating revenue:			
Service income.....	137,232.26	121,737.23	+ 15,495.03
Operating expense:			
Administrative, supervisory, technical and clerical service.....	11,418.35	9,223.55	+ 2,194.80
Labor.....	4,938.54	6,085.30	— 1,146.76
Consumption of supplies.....	55,340.34	52,639.96	+ 2,700.38
Maintenance of plant and equipment.....	39,990.27	28,633.04	+ 11,357.23
Depreciation of plant and equipment.....	3,132.01	3,467.94	— 335.93
Other expense.....	8,762.22	8,399.50	+ 362.72
	123,581.73	108,449.29	+ 15,132.44
Operating income.....	13,650.53	13,287.94	+ 362.59
<b>LOS BAÑOS QUARRY:</b>			
Operating revenue:			
Service income.....	45,330.80	64,615.46	— 19,284.66
Operating expense:			
Administrative, supervisory, technical and clerical service.....	3,057.84	1,923.48	+ 1,134.36
Labor.....	36,492.58	29,339.05	+ 7,153.53
Consumption of supplies.....	39,154.05	18,233.98	+ 20,920.07
Other expense.....	11,294.10	9,367.40	+ 1,926.70
	89,998.57	58,863.91	+ 31,134.66
Operating income.....	(44,667.77)	5,751.55	— 50,419.32
<b>BENGUET ROAD TOLL SERVICE:</b>			
Operating revenue:			
Service income.....	37,413.87	30,817.13	+ 6,596.74
Operating expense:			
Supervisory service.....	514.60	456.70	+ 57.90
Other expense.....	453.54	372.61	+ 80.93
	968.14	829.31	+ 138.83
Operating income.....	36,445.73	29,987.82	+ 6,457.91
<b>IRRIGATION SYSTEMS, ACT 1854:</b>			
Operating revenue:			
Water rentals and other income from irrigation projects.....	13,248.67	13,263.73	— 15.06
Operating expense:			
Irrigation council expenses.....	42.82	103.34	— 60.52
Operating income.....	13,205.85	13,160.39	+ 45.46
Net operating profits (all divisions).....	18,634.34	62,187.70	— 43,553.36

## BUREAU OF POSTS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₹2,859,306.42</b>	<b>Capital</b> .....	<b>₹3,562,562.11</b>
Land .....	2,673.04	Fixed capital .....	2,859,306.42
Buildings .....	259,344.93	Current capital .....	703,255.69
Docks and wharves.....	1,843.00		
Telegraph, telephone and cable lines...	1,919,371.54		
Watercraft and appurtenances.....	56,299.25		
Motor vehicles and accessories.....	57,840.19		
Other land transportation equipment..	3,043.04		
Industrial machinery and implements	25,686.92		
Hand tools .....	16,999.91		
Furniture and office equipment.....	320,776.76		
Ordnance .....	76.76		
Technical and scientific equipment.....	17.82		
Fire protection equipment.....	5,607.36		
Telegraph, telephone and cable in-			
strument and apparatus.....	113,154.76		
Other equipment .....	46,571.14		
<b>Fiduciary assets (Drawing account, In-</b>		<b>Public and private trusts (Civil Service</b>	
<b>sular Treasury)</b> .....	<b>130.32</b>	<b>Trust Fund)</b> .....	<b>130.32</b>
<b>Depository assets</b> .....	<b>1,323,656.20</b>	<b>Depository creditors</b> .....	<b>1,323,656.20</b>
Cash, collecting officers.....	(92,299.34)	Money orders payable.....	1,323,656.20
Drawing account, Insular Treasury...	1,415,955.54		
<b>Working assets</b> .....	<b>878,203.03</b>	<b>Treasury advances</b> .....	<b>878,203.03</b>
Supplies and materials.....	877,903.68		
Deferred charges .....	299.35		
<b>Current assets</b> .....	<b>1,490,232.92</b>	<b>Current liabilities</b> .....	<b>786,977.23</b>
Accounts receivable .....	56,438.99	Accrued leave payable.....	54,151.56
Cash, collecting and disbursing of-		Accounts payable .....	732,825.67
ficers .....	4,397,720.30		
Drawing account, Insular Treasury			
(overdraft) .....	(2,963,926.37)		
<b>Total assets</b> .....	<b>6,551,528.89</b>	<b>Total liabilities</b> .....	<b>6,551,528.89</b>

*Bureau of Posts—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₱3,783,625.80</b>	<b>₱2,325,724.19</b>	<b>+ ₱1,457,901.61</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	2,974,385.00	1,842,900.00	+ 1,131,485.00
Emergency Board allotments, Resolutions Nos. 20 and 23.....	0.00	57,400.00	— 57,400.00
Appropriation for extension and maintenance of telegraph lines, cables and wireless stations, Acts 2786 and 2736.....	640,000.00	300,000.00	+ 340,000.00
Operating appropriations.....	169,240.80	63,924.19	+ 105,316.61
Deficiency appropriation for public service, Act 2783.....	0.00	61,500.00	— 61,500.00
<b>Appropriation balances from prior year.....</b>	<b>259,827.92</b>	<b>98,644.10</b>	<b>+ 161,183.82</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	2,590.80	(9,680.66)	+ 12,271.46
Appropriation for telegraph lines and radio stations (Department of Mindanao and Sulu) Acts 2407 and 2543.....	21,799.56	30,643.58	— 8,844.02
Appropriation for extension and maintenance of telegraph lines, cables and wireless stations, Acts 2736 and 2704.....	235,437.56	77,681.18	+ 157,756.38
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(469,457.41)</b>	<b>(170,725.67)</b>	<b>— 298,731.74</b>
<b>Net authorizations.....</b>	<b>3,573,996.31</b>	<b>2,253,642.62</b>	<b>+ 1,320,353.69</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges.....</b>	<b>2,870,740.62</b>	<b>1,993,814.70</b>	<b>+ 876,925.92</b>
Salaries.....	907,772.93	765,667.29	+ 142,105.64
Wages.....	486,161.46	381,180.14	+ 104,981.32
Bonuses.....	254,121.34	0.00	+ 254,121.34
Travel expense of personnel.....	100,086.47	73,789.96	+ 26,296.51
Freight, express and delivery service.....	372,511.13	314,898.11	+ 57,613.02
Postal, telegraph, telephone and cable service.....	2,780.88	2,188.33	+ 592.55
Illumination and power service.....	16,659.54	21,088.82	— 4,429.28
Miscellaneous service.....	15,363.36	12,882.09	+ 2,481.27
Rental of buildings and grounds.....	35,466.20	30,286.23	+ 5,179.97
Consumption of supplies and materials.....	297,145.71	182,788.71	+ 114,357.00
Printing and binding reports, documents and publications.....	15,951.45	15,503.65	+ 447.80
Travel expense of persons not government employees.....	169.66	0.00	+ 169.66
Maintenance and repair (contract payments only).....	74,426.87	46,320.96	+ 28,105.91
Purchase and construction of equipment.....	112,022.20	28,364.09	+ 83,658.11
Purchase of public works.....	172,620.74	118,834.38	+ 53,786.36
Extraordinary losses.....	7,480.68	21.94	+ 7,458.74
<b>Appropriation balances carried forward.....</b>	<b>703,255.69</b>	<b>259,827.92</b>	<b>+ 443,427.77</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	3,075.61	2,590.80	+ 484.81
Appropriation for telegraph lines and radio stations (Department of Mindanao and Sulu) Acts 2407 and 2543.....	13,635.10	21,799.56	— 8,164.46
Appropriation for extension and maintenance of telegraph lines, cable and wireless stations, Acts 2786 and 2736.....	686,544.98	235,437.56	+ 451,107.42
<b>Total conversions and balances.....</b>	<b>3,573,996.31</b>	<b>2,253,642.62</b>	<b>+ 1,320,353.69</b>



*Bureau of Posts—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₹2,585,370.91	Dropped by sale .....	₹239.50
Acquisitions by purchase.....	282,387.93	Depreciation accruals .....	14,826.01
Acquisitions by construction.....	2,255.01	Losses .....	225.60
Inventory adjustments .....	36,527.53	Dropped by interbureau transfer.....	2,000.00
Fixed property brought into account.....	56.15	Fixed property dropped from account.....	30,000.00
		Balance, December 31, 1919 (see balance sheet) .....	2,859,306.42
Total debits.....	2,906,597.53	Total credits.....	2,906,597.53

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₹25,140.42	Balance, December 31, 1918.....	₹2,845,198.83
Reversions of excess public revenue allotments .....	469,457.41	Prior year adjustments:	
Contributions to public revenues.....	2,980,702.16	Inventory adjustments (fixed property).....	36,527.53
Contributions of fixed property to other bureaus .....	2,000.00	Cancellation of prior year charges.....	15,269.15
Capital value of fixed property sold.....	239.50	Balance, December 31, 1918, as adjusted....	2,896,995.51
Losses of fixed property.....	225.60	Allotments from public revenues.....	3,783,625.80
Fixed property dropped from account.....	30,000.00	Sales of fixed property.....	872.23
Balance, December 31, 1919 (see balance sheet) .....	3,562,562.11	Fixed property brought into account.....	56.15
		Administrative fines and forfeitures.....	537.92
		Expired money orders, Sec. 1973 Administrative Code .....	3,367.64
		Profits from sales of supplies and materials .....	101.45
		Net operating income (see operation statement) .....	384,770.50
Total debits.....	7,070,327.20	Total credits.....	7,070,327.20

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Development of commerce.....	₹25,140.42	₹32,253.26	— ₹7,112.84
Maintenance of telegraph and cable lines.....	14,399.57	27,940.31	— 13,540.74
Other expense.....	10,740.85	4,312.95	+ 6,427.90
National defense.....	0.00	2,164.65	— 2,164.65
Compensation of employees on duty in Censor's office.....	0.00	2,164.65	— 2,164.65
Total cost of general welfare service (see statement of capital account).....	25,140.42	34,417.91	— 9,277.49

*Bureau of Posts—Continued.*

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Division of Engineering Construction and Repair:</b>			
Operating revenue.....	₱169,240.80	₱63,924.19	+ ₱105,316.61
Service income.....	169,240.80	63,924.19	+ 105,316.61
Operating expense.....	169,240.80	63,924.19	+ 105,316.61
Superintendence.....	3,684.48	2,636.00	+ 1,048.48
Labor.....	36,610.04	12,055.64	+ 24,554.40
Consumption of supplies.....	92,175.62	42,929.42	+ 49,246.20
Travel expense of personnel.....	16,499.10	3,313.88	+ 13,185.22
Freight and cartage.....	4,384.72	2,989.25	+ 1,395.47
Maintenance of plant and equipment.....	14,344.27	0.00	+ 14,344.27
Other expense.....	1,542.57	0.00	+ 1,542.57
Operating income.....	0.00	0.00	0.00
<b>Postal Division:</b>			
Operating revenue.....	1,470,041.95	1,303,727.95	+ 166,314.00
Postal service income.....	1,467,686.52	1,302,713.42	+ 164,973.10
Incidental income.....	2,355.43	1,014.53	+ 1,340.90
Operating expense.....	1,320,604.46	956,759.10	+ 363,845.36
Administrative, supervisory and clerical service.....	556,889.81	376,318.91	+ 180,570.90
Labor.....	211,216.04	150,194.76	+ 61,021.28
Consumption of supplies.....	88,821.68	39,847.80	+ 48,973.88
Travel expense of personnel.....	26,945.92	20,523.63	+ 6,422.29
Rental of buildings and offices.....	20,971.77	17,218.62	+ 3,753.15
Mail transportation, freight and cartage.....	360,298.54	306,570.55	+ 53,727.99
Illumination and power service.....	13,139.98	17,737.46	— 4,597.48
Printing and binding reports, documents and publications.....	15,924.59	15,492.47	+ 432.12
Maintenance of plant and equipment.....	4,362.91	2,228.91	+ 2,134.00
Depreciation of plant and equipment.....	7,413.01	2,045.01	+ 5,368.00
Other expense.....	14,620.21	8,580.98	+ 6,039.23
Operating income.....	149,437.49	346,968.85	— 197,531.36
<b>Telegraph Division:</b>			
Operating revenue.....	1,321,271.02	₱1,167,600.62	+ 153,670.40
Telegraph service income.....	1,321,271.02	1,167,600.62	+ 153,670.40
Operating expense.....	1,085,938.01	795,605.05	+ 290,332.96
Administrative, supervisory and clerical service.....	531,091.02	384,547.73	+ 146,543.29
Labor.....	308,480.34	218,929.74	+ 89,550.60
Consumption of supplies.....	112,991.84	100,011.49	+ 12,980.35
Travel expense of personnel.....	56,046.66	49,952.45	+ 6,094.21
Rental of buildings and offices.....	14,407.17	13,067.61	+ 1,339.56
Freight and cartage.....	6,972.41	5,338.31	+ 1,634.10
Maintenance of plant and equipment.....	41,320.12	16,151.74	+ 25,168.38
Depreciation of plant and equipment.....	7,413.00	2,045.01	+ 5,367.99
Other expense.....	7,215.45	5,560.97	+ 1,654.48
Operating income.....	235,333.01	371,995.57	— 136,662.56
Net operating income (all divisions).....	384,770.50	718,964.42	— 334,193.92
Net profits for the year.....	384,770.50	718,964.42	— 334,193.92

## BUREAU OF SUPPLY—DIVISION OF COLD STORAGE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₹2,053,370.31	Capital.....	₹2,053,370.31
Land.....	313,993.80	Fixed capital.....	2,053,370.31
Buildings.....	619,292.15	Current capital.....	0.00
Watercraft and appurtenances.....	48,822.14		
Motor vehicles and accessories.....	126,543.21		
Industrial machinery and implements.....	926,666.13		
Hand tools.....	3,790.93		
Furniture and office equipment.....	6,832.29		
Ordnance.....	43.58		
Technical and scientific equipment.....	3,854.57		
Telegraph, telephone and cable instruments.....	247.63		
Other equipment.....	3,283.88		
Working assets.....	198,481.40	Treasury advances.....	198,481.40
Supplies and materials.....	198,481.40		
Current assets.....	5,541.98	Current liabilities.....	5,541.98
Accounts receivable.....	84,395.03	Accounts payable.....	2,108.69
Cash, collecting and disbursing officers.....	4,374.56	Accrued leave payable.....	3,433.29
Drawing account, Insular Treasury (overdraft).....	(88,227.61)		
Total assets.....	2,257,393.69	Total liabilities.....	2,257,393.69

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₹526,940.00	₹435,413.64	+ ₹91,526.36
Operating appropriation, 1919, Act 2785; 1918, Act 2727.....	526,940.00	435,413.64	+ 91,526.36
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(34,372.72)	0.00	— 34,372.72
Net authorizations.....	492,567.28	435,413.64	+ 57,153.64
Conversions and balances:			
Appropriation charges.....	492,567.28	435,413.64	+ 57,153.64
Salaries.....	31,447.12	30,237.38	+ 1,209.74
Wages.....	85,000.46	73,207.18	+ 11,793.28
Bonuses.....	5,783.31	0.00	+ 5,783.31
Travel expense of personnel.....	142.94	745.50	— 602.56
Freight, express and delivery service.....	30.00	68.00	— 38.00
Postal, telegraph, telephone and cable service.....	929.34	651.51	+ 277.83
Illumination and power service.....	4,324.02	1,779.00	+ 2,545.02
Miscellaneous service.....	950.52	354.29	+ 596.23
Consumption of supplies and materials.....	342,324.04	279,702.47	+ 62,621.57
Maintenance and repair (contract payments only).....	10,646.40	36,482.76	— 25,836.36
Purchase of equipment.....	5,621.17	6,810.27	— 1,189.10
Extraordinary losses.....	0.00	7.32	— 7.32
Administrative expense.....	5,367.96	5,367.96	0.00
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	492,567.28	435,413.64	+ 57,153.64

*Bureau of Supply—Division of Cold Storage—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱2,044,701.49	Dropped by sale.....	₱19.72
Acquisitions by purchase.....	5,621.17	Losses.....	34.10
Acquisitions by interbureau transfer.....	3,101.47		
		Balance, December 31, 1919 (see balance sheet) .....	2,053,370.31
Total debits.....	2,053,424.13	Total credits.....	2,053,424.13

## Statement of Capital Account.

Debits.		Credits.	
Reversions of excess public revenue allotments .....	₱34,372.72	Balance, December 31, 1918.....	₱2,044,701.49
Contributions to public revenues.....	723,117.31	Prior year adjustment:	
Capital value of fixed property sold.....	19.72	Cancellation of prior year charges....	360.00
Losses of fixed property.....	34.10		
Balance, December 31, 1919 (see balance sheet) .....	2,053,370.31	Balance, December 31, 1918, as adjusted..	2,045,061.49
		Allotments from public revenues.....	526,940.00
		Contributions of fixed property from other bureaus .....	3,101.47
		Sales of fixed property.....	19.72
		Net profits for the year (see operation statement) .....	235,791.48
Total debits.....	2,810,914.16	Total credits.....	2,810,914.16

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Operating revenue:</b>			
Sales income.....	₱3,119.58	₱2,194.32	+ ₱925.26
Less cost of goods sold.....	(1,735.37)	(1,088.07)	— 647.30
Sales of water.....	59,507.69	49,337.43	+ 10,170.26
Sales of ice.....	314,072.81	217,958.80	+ 96,114.01
Other sales.....	1,053.66	1,662.79	— 609.13
Cold storage rentals.....	319,531.56	265,778.57	+ 53,752.99
Other rentals.....	1,246.00	2,060.67	— 814.67
Electric current.....	16,754.03	24,802.89	— 8,048.86
Incidental receipts.....	9,187.63	11,240.65	— 2,053.02
	722,737.59	573,948.05	+ 148,789.54
<b>Operating expense:</b>			
Administrative, supervisory, technical and clerical service.....	36,127.80	29,537.86	+ 6,589.94
Labor.....	59,644.63	50,424.26	+ 9,220.37
Consumption of supplies.....	75,932.41	7,042.20	+ 68,890.21
Manufacturing power.....	286,230.53	282,068.29	+ 4,222.24
Maintenance of plant and equipment.....	23,320.80	55,925.14	— 32,604.34
Depreciation of plant and equipment.....	0.00	2,033.09	— 2,033.09
Other expense.....	5,629.94	3,605.62	+ 2,024.32
	486,946.11	430,636.46	+ 56,309.65
Net profits for the year.....	235,791.48	143,311.59	+ 92,479.89

## BUREAU OF SUPPLY—SUPPLY DIVISION.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₹1,327,625.83</b>	<b>Capital .....</b>	<b>₹1,319,149.25</b>
Buildings and improvements.....	1,009,059.12	Fixed capital.....	1,327,625.83
Docks and wharves.....	873.91	Current capital.....	(8,476.58)
Watercraft and appurtenances.....	37,028.43		
Motor vehicles and accessories.....	139,468.87		
Other land transportation equipment..	5,762.65		
Industrial machinery and implements..	75,738.87		
Hand tools.....	6,758.84		
Furniture and office equipment.....	47,418.32		
Ordnance .....	137.54		
Technical and scientific equipment.....	2.17		
Fire protection equipment.....	481.40		
Telegraph and telephone equipment..	1,936.80		
Other equipment.....	2,958.91		
<b>Working assets.....</b>	<b>5,947,324.89</b>	<b>Treasury advances.....</b>	<b>5,947,324.89</b>
Supplies and materials.....	8,872.11		
Sales stock.....	5,938,425.78		
Deferred charges.....	27.00		
<b>Current assets.....</b>	<b>6,232,802.77</b>	<b>Current liabilities .....</b>	<b>6,241,279.35</b>
Accounts receivable.....	15,144,322.68	Accounts payable.....	6,212,305.21
Cash, collecting and disbursing officers .....	693,521.51	Accrued leave payable.....	28,974.14
Drawing account, Insular Treasury (overdraft) .....	(9,605,041.42)		
<b>Total assets.....</b>	<b>13,507,753.49</b>	<b>Total liabilities.....</b>	<b>13,507,753.49</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₹500,412.00</b>	<b>₹419,752.26</b>	<b>+ ₹80,659.74</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	500,412.00	340,930.00	+ 159,482.00
Emergency Board allotment, Resolution No. 11.....	0.00	31,671.00	— 31,671.00
Deficiency appropriation for public service, Act 2783.....	0.00	35,312.00	— 35,312.00
Indefinite appropriation, Act 357.....	0.00	11,839.26	— 11,839.26
<b>Appropriation balances from prior year.....</b>	<b>0.00</b>	<b>(31,672.78)</b>	<b>+ 31,672.78</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672.....	0.00	(31,672.78)	+ 31,672.78
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(20,619.99)</b>	<b>0.00</b>	<b>— 20,619.99</b>
<b>Net authorizations.....</b>	<b>479,792.01</b>	<b>388,079.48</b>	<b>+ 91,712.53</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges.....</b>	<b>488,268.59</b>	<b>388,079.48</b>	<b>+ 100,189.11</b>
Salaries.....	121,628.30	110,322.62	+ 11,305.68
Wages.....	146,510.12	123,539.45	+ 22,970.67
Bonuses.....	25,881.85	0.00	+ 25,881.85
Travel expense of personnel.....	598.10	569.50	+ 28.60
Freight, express and delivery service.....	9,820.36	14,641.27	— 4,820.91
Postal, telegraph, telephone and cable service.....	8,468.07	9,775.56	— 1,307.49
Illumination and power service.....	7,966.70	5,200.35	+ 2,766.35
Miscellaneous service.....	2,640.18	2,102.50	+ 537.68
Consumption of supplies and materials.....	100,419.70	69,245.57	+ 31,174.13
Printing and binding reports, documents and publications.....	195.45	38.95	+ 156.50
Maintenance and repair (contract payments only).....	5,612.83	6,358.62	— 745.79
Purchase of equipment.....	26,092.29	11,887.15	+ 14,205.14
Deterioration of supplies and sales stock.....	28,563.56	13,121.47	+ 15,442.09
Extraordinary losses.....	3,871.08	21,276.47	— 17,405.39
<b>Appropriation balances carried forward.....</b>	<b>(8,476.58)</b>	<b>0.00</b>	<b>— 8,476.58</b>
Public service appropriation, 1919, Act 2785.....	(8,476.58)	0.00	— 8,476.58
<b>Total conversions and balances.....</b>	<b>479,792.01</b>	<b>388,079.48</b>	<b>+ 91,712.53</b>

*Bureau of Supply—Supply Division—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱1,309,329.85	Dropped by sale.....	₱162.00
Acquisitions by purchase.....	26,092.29	Depreciation accruals.....	6,552.84
Acquisitions by interbureau transfer.....	2,020.00	Dropped by interbureau transfer.....	3,101.47
		Balance, December 31, 1919 (see balance sheet) .....	1,327,625.83
Total debits.....	1,337,442.14	Total credits.....	1,337,442.14

## Statement of Capital Account.

Debits.		Credits.	
Reversions of excess public revenue allotments.....	₱20,619.99	Balance, December 31, 1918.....	₱1,309,329.85
Contributions to public revenues.....	1,086,995.63	Prior year adjustment:	
Contributions of fixed property to other bureaus.....	3,101.47	Inventory adjustments (sales stock) ..	51,772.35
Capital value of fixed property sold.....	162.00	Balance, December 31, 1918, as adjusted...	1,361,102.20
Balance, December 31, 1919 (see balance sheet) .....	1,319,149.25	Allotments from public revenues.....	500,412.00
		Contributions of fixed property from other bureaus.....	2,020.00
		Sales of fixed property.....	162.00
		Net profits for the year (see operation statement) .....	566,332.14
Total debits.....	2,430,028.34	Total credits.....	2,430,028.34

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Operating revenue:			
Sales income.....	₱17,990,609.56	₱12,668,730.69	+ ₱5,321,878.87
Less cost of goods sold.....	(17,043,532.74)	(11,997,459.75)	- 5,046,072.99
Rentals (equipment and powder magazine).....	3,600.00	7,434.86	- 3,834.86
Service income.....	43,812.56	33,192.60	+ 10,619.96
Incidental receipts.....	40,571.90	162,837.78	- 122,265.88
	1,035,061.28	874,736.18	+ 160,325.10
Operating expenses:			
Supervisory technical and clerical service.....	147,510.15	110,322.62	+ 37,187.53
Labor.....	145,935.49	107,061.26	+ 38,874.23
Consumption of supplies.....	100,132.39	61,006.48	+ 39,125.91
Postal, telegraph, telephone and cable service.....	8,468.07	9,775.56	- 1,307.49
Freight, express and cartage.....	9,820.36	14,641.27	- 4,820.91
Illumination and power service.....	7,966.70	5,200.35	+ 2,766.35
Maintenance of plant and equipment.....	6,474.77	31,075.90	- 24,601.13
Depreciation of plant and equipment.....	6,552.84	1,473.06	+ 5,079.78
Other operating expense.....	35,868.37	37,108.89	- 1,240.52
	468,729.14	377,665.39	+ 91,063.75
Net profits for the year.....	566,332.14	497,070.79	+ 69,261.35

## BUREAU OF COMMERCE AND INDUSTRY.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....		<b>Capital</b> .....	<b>₱6,112,480.92</b>
Land.....	₱5,870,291.56	Fixed capital.....	5,870,291.56
Buildings.....	1,442.40	Current capital.....	242,189.36
Docks and wharves.....	88,499.78		
Lighthouses and beacons.....	11,944.03		
Telegraph and telephone lines.....	3,488,755.25		
Watercraft and appurtenances.....	2,196.52		
Motor vehicles and accessories.....	1,798,156.94		
Other land transportation equipment.....	10,479.17		
Industrial machinery and implements.....	1,351.23		
Hand tools.....	3,835.09		
Furniture and office equipment.....	25,249.55		
Industrial and scientific exhibits.....	220,623.82		
Ordnance.....	2,861.88		
Technical and scientific equipment.....	121,903.25		
Fire protection equipment.....	49,589.67		
Telegraph and telephone equipment.....	14,233.57		
Other equipment.....	9,238.56		
	19,930.85		
<b>Fiduciary assets</b> .....	<b>20,751.76</b>	<b>Public and private trusts</b> .....	<b>20,751.76</b>
Accounts receivable.....	36,027.31	U. S. Shipping Board trust fund.....	20,171.81
Prepayments.....	31,958.96	Civil Service Trust Fund.....	579.95
Cash, disbursing officer.....	2,000.00		
Drawing account, Insular Treasury (overdraft).....	(49,234.51)		
<b>Working assets</b> .....	<b>732,224.84</b>	<b>Treasury advances</b> .....	<b>732,224.84</b>
Supplies and materials.....	732,224.84		
<b>Current assets</b> .....	<b>707,603.59</b>	<b>Current liabilities</b> .....	<b>465,414.23</b>
Accounts receivable.....	342,625.01	Accounts payable.....	424,177.02
Cash, collecting and disbursing officers.....	49,324.61	Accrued leave payable.....	41,237.21
Drawing account, Insular Treasury.....	315,653.97		
<b>Total assets</b> .....	<b>7,330,871.75</b>	<b>Total liabilities</b> .....	<b>7,330,871.75</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱2,399,870.00</b>	<b>₱1,646,636.33</b>	<b>+ ₱753,233.67</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2728.....	2,129,870.00	200,000.00	+ 1,929,870.00
Appropriation transferred from Bureau of Customs, Act 2727.....	0.00	928,538.00	- 928,538.00
Appropriation transferred from Philippine Library and Museum, Act 2727.....	0.00	6,598.33	- 6,598.33
Emergency Board allotment, Resolutions Nos. 17 and 43.....	0.00	131,500.00	- 131,500.00
Deficiency appropriation for public service, Act 2783.....	0.00	320,000.00	- 320,000.00
Appropriation for construction and reconstruction of lights, buoys and beacons, Acts 2786 and 2736.....	30,000.00	30,000.00	0.00
Appropriation for maintenance, alteration and repair of lights, buoys and beacons, Acts 2786 and 2736.....	30,000.00	30,000.00	0.00
Appropriation for construction of a draw-bridge, Act 2786 (Engineer Island).....	10,000.00	0.00	+ 10,000.00
Appropriation for installation of an electric plant, Engineer Island, Act 2786.....	200,000.00	0.00	+ 200,000.00
<b>Appropriation balances from prior year</b> .....	<b>19,970.60</b>	<b>0.00</b>	<b>+ 19,970.60</b>
Appropriation for construction and reconstruction of lights, buoys and beacons, Act 2736.....	23,568.75	0.00	+ 23,568.75
Appropriation for maintenance, alteration and repair of lights, buoys and beacons, Act 2736.....	(3,598.15)	0.00	- 3,598.15
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(292,795.69)</b>	<b>(21,493.85)</b>	<b>- 271,301.84</b>
<b>Net authorizations</b> .....	<b>2,127,044.91</b>	<b>1,625,142.48</b>	<b>+ 501,902.43</b>

*Bureau of Commerce and Industry—Continued.**Statement of Appropriation Account—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>1,884,855.55</b>	<b>1,605,171.88</b>	<b>+ 279,683.67</b>
Salaries.....	313,884.61	215,946.07	+ 97,938.54
Wages.....	297,137.75	274,164.49	+ 22,973.26
Bonuses.....	64,130.32	0.00	+ 64,130.32
Travel expense of personnel.....	26,330.72	8,393.50	+ 17,937.22
Freight, express and delivery service.....	607.86	1,278.48	— 670.62
Postal, telegraph, telephone and cable service.....	9,320.98	7,017.74	+ 2,303.24
Illumination and power service.....	3,494.36	3,381.36	+ 113.00
Miscellaneous service.....	46,111.93	38,706.33	+ 7,405.60
Rental of buildings and grounds.....	8,438.87	4,763.61	+ 3,675.26
Consumption of supplies and materials.....	614,366.29	570,238.95	+ 44,127.34
Printing and binding reports, documents and publications.....	8,509.77	3,460.65	+ 5,049.12
Travel expense of persons not government employees.....	841.20	542.32	+ 298.88
Maintenance and repair (contract payments only).....	363,821.71	402,787.57	— 38,965.86
Deterioration of supplies and sales stock.....	1,041.55	0.00	+ 1,041.55
Purchase of equipment.....	55,576.33	51,096.64	+ 4,479.69
Purchase of public works.....	71,241.30	23,394.17	+ 47,847.13
<b>Appropriation balances carried forward:</b>	<b>242,189.36</b>	<b>19,970.60</b>	<b>+ 222,218.76</b>
Appropriation for construction and reconstruction of lights, buoys and beacons, Acts 2786 and 2736.....	27,840.53	23,568.75	+ 4,271.78
Appropriation for maintenance, alteration and repair of lights, buoys and beacons, Acts 2786 and 2736.....	4,348.83	(3,598.15)	+ 7,946.98
Appropriation for construction of a draw-bridge, Engineer Island, Act 2786.....	10,000.00	0.00	+ 10,000.00
Appropriation for installation of an electric plant, Engineer Island, Act 2786.....	200,000.00	0.00	+ 200,000.00
<b>Total conversions and balances.....</b>	<b>2,127,044.91</b>	<b>1,625,142.48</b>	<b>+ 501,902.43</b>

*Statement of Fixed Property Account.*

Debits.		Credits.	
Balance, December 31, 1918.....	₱5,760,658.39	Dropped by sale.....	₱3,737.67
Acquisitions by purchase.....	126,817.63	Dropped by interbureau transfer.....	1,183.12
Fixed property brought into account.....	30.00	Depreciation accruals.....	12,293.67
		Balance, December 31, 1919 (see balance sheet).....	5,870,291.56
<b>Total debits.....</b>	<b>5,887,506.02</b>	<b>Total credits.....</b>	<b>5,887,506.02</b>

*Statement of Capital Account.*

Debits.		Credits.	
General welfare service.....	₱1,436,639.28	Balance, December 31, 1918.....	₱5,780,628.99
Reversions of excess public revenue allotments.....	292,795.69	Prior year adjustment:	
Contributions to public revenues.....	469,598.70	Cancellation of prior year charges.....	132,168.72
Contributions of fixed property to other bureaus.....	1,183.12	Balance, December 31, 1918, as adjusted.....	5,912,797.71
Capital value of fixed property sold.....	3,737.67	Allotments from public revenues.....	2,399,870.00
Balance, December 31, 1919 (see balance sheet).....	6,112,480.92	Sales of fixed property.....	3,737.67
		Fixed property brought into account.....	30.00
<b>Total debits.....</b>	<b>8,316,435.38</b>	<b>Total credits.....</b>	<b>8,316,435.38</b>



*Bureau of Commerce and Industry—Continued.*

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Development of commerce (lighthouse service, division of vessels, etc.)</b>	<b>₱1,436,639.28</b>	<b>₱905,388.95</b>	<b>+ ₱531,250.33</b>
Expense:			
Administrative, supervisory, technical and clerical service.....	403,735.34	264,493.44	+ 139,241.90
Labor .....	81,960.07	96,265.80	- 14,305.73
Consumption of supplies.....	146,218.06	34,446.44	+ 111,771.62
Maintenance of plant and equipment.....	110,383.88	47,588.08	+ 62,795.80
Depreciation of plant and equipment.....	12,293.67	11,737.66	+ 556.01
Shipping service .....	937,725.49	1,041,209.81	- 103,484.32
Other .....	78,015.08	46,012.23	+ 32,002.85
	<u>1,770,331.59</u>	<u>1,541,753.46</u>	<u>+ 228,578.13</u>
Incidental receipts:			
Service receipts (shipping and transportation receipts, cor- poration fees and income on account of patents, copyrights, etc.) .....	323,760.72	633,160.25	- 309,399.53
Other .....	9,931.59	3,204.26	+ 6,727.33
	<u>333,692.31</u>	<u>636,364.51</u>	<u>- 302,672.20</u>
<b>National defense.....</b>	<b>0.00</b>	<b>665.27</b>	<b>- 665.27</b>
Compensation of personnel on duty with the Philippine National Guard .....	0.00	665.27	- 665.27
<b>Net cost of general welfare service (see statement of capital account) ..</b>	<b><u>1,436,639.28</u></b>	<b><u>906,054.22</u></b>	<b><u>+ 530,585.06</u></b>

## BUREAU OF COMMERCE AND INDUSTRY—MARINE RAILWAY AND REPAIR SHOP.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱709,890.05</b>	<b>Capital .....</b>	<b>₱709,890.05</b>
Buildings .....	165,755.13	Fixed capital .....	709,890.05
Docks and wharves .....	2,446.18	Current capital .....	0.00
Telegraph, telephone and cable lines .....	2,284.51		
Highways, bridges and ferries .....	13,986.31		
Watercraft and appurtenances .....	1,840.98		
Motor vehicles and accessories .....	2,764.02		
Other land transportation equipment .....	27.76		
Industrial machinery and implements .....	489,479.78		
Hand tools .....	19,142.57		
Furniture and office equipment .....	7,069.44		
Ordnance .....	56.62		
Technical and scientific equipment .....	1,921.22		
Fire protection equipment .....	1,726.48		
Telegraph and telephone equipment .....	38.50		
Other equipment .....	1,350.55		
<b>Working assets.....</b>	<b>383,445.74</b>	<b>Treasury advances.....</b>	<b>383,445.74</b>
Work in process .....	383,445.74		
<b>Current assets.....</b>	<b>37,857.87</b>	<b>Current liabilities.....</b>	<b>37,857.87</b>
Accounts receivable .....	503,789.58	Accounts payable .....	32,993.04
Cash, collecting and disbursing officers .....	115,130.53	Accrued leave payable.....	4,864.83
Drawing account, Insular Treasury (overdraft) .....	(581,062.24)		
<b>Total assets.....</b>	<b>1,131,193.66</b>	<b>Total liabilities.....</b>	<b>1,131,193.66</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱2,040,468.00	₱1,109,685.11	+ ₱930,782.89
Operating appropriation, 1919, Act 2785; 1918, Act 2727 .....	2,040,468.00	1,109,685.11	+ 930,782.89
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(906,443.05)	0.00	- 906,443.05
<b>Net authorizations.....</b>	<b>1,134,024.95</b>	<b>1,109,685.11</b>	<b>+ 24,339.84</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	1,134,024.95	1,109,685.11	+ 24,339.84
Salaries.....	40,929.38	42,758.02	- 1,828.64
Wages.....	542,450.73	503,699.36	+ 38,751.37
Bonuses.....	5,588.22	0.00	+ 5,588.22
Travel expense of personnel.....	62.00	283.76	- 221.76
Postal, telegraph, telephone and cable service.....	630.37	29.40	+ 600.97
Illumination and power service.....	7,351.44	7,215.82	+ 135.62
Miscellaneous service.....	24,154.33	17,337.43	+ 6,816.90
Consumption of supplies and materials.....	460,426.04	491,226.46	- 30,800.42
Maintenance and repair (contract payments only).....	33,298.29	42,505.22	- 9,206.93
Purchase of equipment.....	19,134.15	4,629.64	+ 14,504.51
Appropriation balances carried forward.....	0.00	0.00	0.00
<b>Total conversions and balances.....</b>	<b>1,134,024.95</b>	<b>1,109,685.11</b>	<b>+ 24,339.84</b>

*Bureau of Commerce and Industry—Marine Railway and Repair Shop—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₹692,408.46	Dropped by sale.....	₹212.40
Acquisitions by purchase.....	19,134.15	Depreciation accruals.....	1,440.16
		Balance, December 31, 1919 (see balance sheet).....	709,890.05
Total debits.....	711,542.61	Total credits.....	711,542.61

## Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₹1,216,234.13	Balance, December 31, 1918.....	₹692,408.46
Reversions of excess public revenue allotments.....	906,443.05	Prior year adjustment: Cancellation of prior year charges.....	17,060.50
Capital value of fixed property sold.....	212.40	Balance, December 31, 1918, as adjusted.....	709,468.96
Balance, December 31, 1919 (see balance sheet).....	709,890.05	Allotments from public revenues.....	2,040,468.00
		Sales of fixed property.....	212.40
		Net profits for the year (see operation statement).....	82,630.27
Total debits.....	2,832,779.63	Total credits.....	2,832,779.63

## Operation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Operating revenue.....	₹1,198,961.23	₹1,184,389.29	+ ₹14,571.94
Service income.....	1,198,936.19	1,184,389.29	+ 14,546.90
Other.....	25.04	0.00	+ 25.04
Operating expense.....	1,116,330.96	1,105,986.96	+ 10,344.00
Superintendence and technical service.....	44,939.11	42,758.02	+ 2,181.09
Labor.....	544,029.22	503,699.36	+ 40,329.86
Consumption of supplies.....	431,426.04	461,226.46	- 29,800.42
Light and power.....	36,351.44	37,215.82	- 864.38
Maintenance of plant and equipment.....	33,298.29	42,505.22	- 9,206.93
Depreciation of plant and equipment.....	1,440.16	931.49	+ 508.67
Other expense.....	24,846.70	17,650.59	+ 7,196.11
Net profits for the year.....	82,630.27	78,402.33	+ 4,227.94

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## BUREAU OF COMMERCE AND INDUSTRY—OPERATION OF CHARTERED VESSELS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱6,646.32	Capital .....	₱6,646.32
Furniture and office equipment.....	6,646.32	Fixed capital.....	6,646.32
Working assets.....	4,662.30	Treasury advances.....	4,662.30
Supplies and materials.....	4,662.30		
Current assets.....	246,290.39	Current liabilities.....	246,290.39
Accounts receivable.....	439,590.84	Accounts payable.....	246,562.51
Cash, collecting and disbursing officers.....	172,248.52	Accrued leave payable.....	(272.12)
Drawing account, Insular Treasury.....	(365,548.97)		
Total assets.....	257,599.01	Total liabilities.....	257,599.01

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Authorizations:			
New appropriations for the year.....	₱1,200,080.38	₱2,449,815.87	— ₱1,249,735.49
Operating appropriation, 1919, Act 2785; 1918, Act 2727.....	1,200,080.38	2,449,815.87	— 1,249,735.49
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	1,200,080.38	2,449,815.87	— 1,249,735.49
Conversions and balances:			
Appropriation charges.....	1,200,080.38	2,449,815.87	— 1,249,735.49
Salaries.....	71,498.88	80,864.80	— 9,365.92
Wages.....	70,151.42	166,764.69	— 96,613.27
Travel expense of personnel.....	12,092.70	4,253.14	+ 7,839.56
Freight, express and delivery service.....	205.28	445.97	— 240.69
Postal, telegraph, telephone and cable service.....	975.25	2,193.36	— 1,218.11
Illumination and power service.....	565.67	118.11	+ 447.56
Miscellaneous service.....	819,709.49	909,544.05	— 89,834.56
Consumption of supplies and materials.....	103,509.89	363,194.17	— 259,684.28
Printing and binding reports, documents and publications.....	0.00	12.38	— 12.38
Maintenance and repair (contract payments only).....	115,731.45	922,425.20	— 806,693.75
Deterioration of supplies and sales stock.....	5,640.35	0.00	+ 5,640.35
Appropriation balances carried forward.....	0.00	0.00	0.00
Total conversions and balances.....	1,200,080.38	2,449,815.87	— 1,249,735.49

## Statement of Fixed Property Account.

Debits.	Credits.
Balance, December 31, 1918.....	Balance, December 31, 1919 (see balance sheet).....
₱6,646.32	₱6,646.32
Total debits.....	Total credits.....
6,646.32	6,646.32

*Bureau of Commerce and Industry—Operation of Chartered Vessels—Continued.***Statement of Capital Account.**

Debits.		Credits.	
Contributions to public revenues.....	₱1,200,706.35	Balance, December 31, 1918.....	₱6,646.32
Balance, December 31, 1919 (see balance sheet) .....	6,646.32	Prior year adjustment: Cancellation of prior year charges....	27,738.06
		Balance, December 31, 1918, as adjusted..	34,384.38
		Allotments from public revenues.....	1,200,080.38
		Net profits for the year (see operation statement) .....	(27,112.09)
Total debits.....	1,207,352.67	Total credits.....	1,207,352.67

**Statement of General Welfare Service.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
National defense.....	₱0.00	₱74.84	— ₱74.84
Compensation of employees on duty with the Philippine National Guard.....	0.00	74.84	— 74.84

**Operation Statement.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Operating revenue:			
Freight.....	₱370,398.94	₱1,398,484.54	— ₱1,028,085.60
Charters.....	802,529.35	1,563,333.18	— 760,803.83
Other receipts.....	40.00	55,299.21	— 55,259.21
	1,172,968.29	3,017,116.93	— 1,844,148.64
Operating expense:			
Administrative, supervisory, technical and clerical service.....	71,498.88	80,789.96	— 9,291.08
Labor.....	70,151.42	166,764.69	— 96,613.27
Light and power.....	565.67	118.11	+ 447.56
Consumption of supplies.....	103,509.89	363,194.17	— 259,684.28
Maintenance of vessels.....	115,731.45	922,425.20	— 806,693.75
Other expense.....	838,623.07	916,448.90	— 77,825.83
	1,200,080.38	2,449,741.03	— 1,249,660.65
Net operating profits for the year.....	(27,112.09)	567,375.90	— 594,487.99

## BUREAU OF LABOR.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱43,453.56</b>	<b>Capital</b> .....	<b>₱43,453.56</b>
Watercraft and appurtenances.....	5,680.29	Fixed capital.....	43,453.56
Motor vehicles and accessories.....	9,698.36	Current capital.....	0.00
Other land transportation equipment..	784.04		
Industrial machinery and implements..	44.36		
Hand tools.....	120.94		
Furniture and office equipment.....	24,839.04		
Technical and scientific equipment....	1,480.37		
Fire protection equipment.....	5.92		
Telegraph and telephone equipment..	22.00		
Other equipment.....	778.24		
<b>Fiduciary assets (Drawing account, Insular Treasury)</b> .....	<b>138.00</b>	<b>Public and private trusts (Civil Service Trust Fund)</b> .....	<b>138.00</b>
<b>Current assets</b> .....	<b>171,211.77</b>	<b>Current liabilities</b> .....	<b>171,211.77</b>
Accounts receivable.....	99,825.50	Accounts payable.....	158,519.70
Cash, collecting and disbursing officers.....	40,648.32	Accrued leave payable.....	12,692.07
Drawing account, Insular Treasury....	30,737.95		
<b>Total assets</b> .....	<b>214,803.33</b>	<b>Total liabilities</b> .....	<b>214,803.33</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year</b> .....	<b>₱461,660.00</b>	<b>₱336,710.00</b>	<b>+ ₱124,950.00</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	461,660.00	276,710.00	+ 184,950.00
Deficiency appropriation for public service, Act 2783.....	0.00	60,000.00	- 60,000.00
<b>Appropriation balances from prior year</b> .....	<b>466.68</b>	<b>0.00</b>	<b>+ 466.68</b>
Public service appropriation, Act 2727.....	466.68	0.00	+ 466.68
<b>Reversions of authorizations in excess of requirements</b> .....	<b>(7,427.93)</b>	<b>(6,289.30)</b>	<b>- 1,138.63</b>
<b>Net authorizations</b> .....	<b>454,698.75</b>	<b>330,420.70</b>	<b>+ 124,278.05</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges</b> .....	<b>454,698.75</b>	<b>329,954.02</b>	<b>+ 124,744.73</b>
Salaries.....	115,992.25	78,189.84	+ 37,802.41
Wages.....	27,071.80	21,692.69	+ 5,379.11
Bonuses.....	14,430.08	0.00	+ 14,430.08
Travel expense of personnel.....	21,401.02	17,647.99	+ 3,753.03
Freight, express and delivery service.....	399.97	260.48	+ 139.49
Postal, telegraph, telephone and cable service.....	6,315.52	8,686.78	- 2,371.26
Illumination and power service.....	1,534.04	1,484.76	+ 49.28
Miscellaneous service.....	10,816.81	28,191.43	- 17,374.62
Rental of buildings and grounds.....	10,736.62	5,617.50	+ 5,119.12
Consumption of supplies and materials.....	124,315.50	63,841.56	+ 60,473.94
Printing and binding reports, documents and publications.....	7,553.65	500.00	+ 7,053.65
Travel expense of persons not government employees.....	32,206.72	75,973.63	- 43,766.91
Maintenance and repair (contract payments only).....	70,657.85	15,178.95	+ 55,478.90
Discretionary expenditures.....	889.23	0.00	+ 889.23
Purchase of equipment.....	10,305.10	10,061.69	+ 243.41
Extraordinary losses.....	72.59	2,626.72	- 2,554.13
<b>Appropriation balances carried forward</b> .....	<b>0.00</b>	<b>466.68</b>	<b>- 466.68</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.....	0.00	466.68	- 466.68
<b>Total conversions and balances</b> .....	<b>454,698.75</b>	<b>330,420.70</b>	<b>+ 124,278.05</b>

*Bureau of Labor—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱33,074.93	Dropped by sale.....	₱135.26
Acquisitions by purchase.....	10,305.10	Balance, December 31, 1919 (see balance sheet).....	43,453.56
Acquisitions by interbureau transfer.....	208.79		
<b>Total debits.....</b>	<b>43,588.82</b>	<b>Total credits.....</b>	<b>43,588.82</b>

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱403,610.97	Balance, December 31, 1918.....	₱33,541.61
Reversions of excess public revenue allotments.....	7,427.93	Prior year adjustment:	
Contributions to public revenues.....	41,266.52	Cancellation of prior year charges.....	348.58
Capital value of fixed property sold.....	135.26	Balance, December 31, 1918, as adjusted..	33,890.19
Balance, December 31, 1919 (see balance sheet).....	43,453.56	Allotments from public revenues.....	461,660.00
		Contributions from other bureaus (fixed property).....	208.79
		Sales of fixed property.....	135.26
<b>Total debits.....</b>	<b>495,894.24</b>	<b>Total credits.....</b>	<b>495,894.24</b>

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Sundry economic development.....	₱403,610.97	₱221,196.96	+ ₱182,414.01
Expense:			
Supervisory and clerical service.....	129,230.36	78,189.84	+ 51,040.52
Labor.....	28,232.21	21,678.65	+ 6,553.56
Consumption of supplies.....	124,299.72	63,834.54	+ 60,465.18
Travel expense of personnel.....	21,401.02	17,647.99	+ 3,753.03
Maintenance of plant and equipment.....	70,705.19	15,200.01	+ 55,505.18
Other expense.....	70,525.15	123,341.30	- 52,816.15
	444,393.65	319,892.33	+ 124,501.32
Incidental receipts:			
Service receipts (fees collected by employment agency and operation of steamships "Marinduque" and "Tablas").....	40,731.13	73,297.31	- 32,566.18
Income from rentals.....	0.00	25,376.84	- 25,376.84
Other.....	51.55	21.22	+ 30.33
	40,782.68	98,695.37	- 57,912.69
<b>Net cost of general welfare service (see statement of capital account).....</b>	<b>403,610.97</b>	<b>221,196.96</b>	<b>+ 182,414.01</b>

## Statement of Activities as Collector for the Central Government.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Collections:			
Revenue from taxation—			
Licenses.....	₱6,000.00	₱6,000.00	₱0.00

## BUREAU OF COAST AND GEODETIC SURVEY.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱176,510.99</b>	<b>Capital .....</b>	<b>₱213,159.14</b>
Watercraft and appurtenances.....	155,707.19	Fixed capital.....	176,510.99
Hand tools .....	682.17	Current capital .....	36,648.15
Furniture and office equipment.....	17,487.51		
Technical and scientific equipment.....	1,506.76		
Fire protection equipment.....	135.74		
Other equipment .....	991.62		
<b>Working assets.....</b>	<b>4,531.19</b>	<b>Treasury advances.....</b>	<b>4,531.19</b>
Supplies and materials.....	4,531.19		
<b>Current assets.....</b>	<b>65,987.27</b>	<b>Current liabilities.....</b>	<b>29,339.12</b>
Accounts receivable .....	210.85	Accounts payable .....	23,966.06
Cash, disbursing officers.....	15,012.70	Accrued leave payable.....	5,373.06
Drawing account, Insular Treasury.....	50,763.72		
<b>Total assets.....</b>	<b>247,029.45</b>	<b>Total liabilities.....</b>	<b>247,029.45</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱309,437.40	₱236,940.00	+ ₱72,497.40
Public service appropriation, 1919, Act 2785; 1918, Act 2727.	268,440.00	221,940.00	+ 46,500.00
Emergency Board allotment, Resolution No. 3.....	25,997.40	0.00	+ 25,997.40
Appropriation for wireless telegraph apparatus, Acts 2786 and 2736.....	15,000.00	15,000.00	0.00
Appropriation balances from prior year.....	20,465.02	(65.35)	+ 20,530.37
Public service appropriation, 1918, Act 2727; 1917, Act 2672.	5,465.02	(65.35)	+ 5,530.37
Appropriation for wireless telegraph apparatus, Act 2736.....	15,000.00	0.00	+ 15,000.00
Reversions of authorizations in excess of requirements.....	(17,095.90)	(35,756.97)	+ 18,661.07
<b>Net authorizations.....</b>	<b>312,806.52</b>	<b>201,117.68</b>	<b>+ 111,688.84</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	276,158.37	180,652.66	+ 95,505.71
Salaries .....	35,268.74	32,210.00	+ 3,058.74
Wages .....	78,443.63	59,318.64	+ 19,124.99
Bonuses .....	7,641.72	0.00	+ 7,641.72
Travel expense of personnel.....	67.57	81.71	- 14.14
Freight, express and delivery service.....	93.88	40.97	+ 52.91
Postal, telegraph, telephone and cable service.....	420.00	339.47	+ 80.53
Illumination and power service.....	190.52	347.16	- 156.64
Miscellaneous service.....	1,703.37	2,300.84	- 597.47
Rental of buildings and grounds.....	99.51	0.00	+ 99.51
Consumption of supplies and materials.....	57,924.04	51,387.09	+ 6,536.95
Printing and binding reports, documents and publications.....	1,743.02	4,060.00	- 2,316.98
Maintenance and repair (contract payments only).....	85,997.40	28,097.15	+ 57,900.25
Purchase of equipment.....	6,564.97	2,469.63	+ 4,095.34
Appropriation balances carried forward.....	36,648.15	20,465.02	+ 16,183.13
Public service appropriation, 1919, Act 2785; 1918, Act 2727.	6,900.05	5,465.02	+ 1,435.03
Appropriation for wireless telegraph apparatus, Acts 2786 and 2736.....	29,748.10	15,000.00	+ 14,748.10
<b>Total conversions and balances.....</b>	<b>312,806.52</b>	<b>201,117.68</b>	<b>+ 111,688.84</b>



*Bureau of Coast and Geodetic Survey—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱170,657.58	Dropped by sale.....	₱15.65
Acquisitions by purchase.....	6,564.97	Depreciation accruals.....	438.61
		Losses.....	62.70
		Dropped by interbureau transfer.....	194.60
		Balance, December 31, 1919 (see balance sheet).....	176,510.99
Total debits.....	177,222.55	Total credits.....	177,222.55

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱266,829.31	Balance, December 31, 1918.....	₱191,122.60
Losses of fixed property.....	62.70	Allotments from public revenues.....	309,437.40
Reversions of excess public revenue allotments.....	17,095.90	Sales of fixed property.....	15.65
Contributions to public revenues.....	3,218.35		
Capital value of fixed property sold.....	15.65		
Contributions of fixed property to other bureaus.....	194.60		
Balance, December 31, 1919 (see balance sheet).....	213,159.14		
Total debits.....	500,575.65	Total credits.....	500,575.65

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Development of commerce.....	₱266,829.31	₱179,366.24	+ ₱87,463.07
Expense:			
Supervisory, technical and clerical service.....	42,790.46	32,210.00	+ 10,580.46
Labor.....	77,520.05	58,937.45	+ 18,582.60
Consumption of supplies.....	57,402.25	51,196.50	+ 6,205.75
Maintenance of plant and equipment.....	87,562.77	28,668.93	+ 58,893.84
Depreciation of plant and equipment.....	438.61	1,570.71	— 1,132.10
Other expense.....	4,317.87	7,170.15	— 2,852.28
	270,032.01	179,753.74	+ 90,278.27
Incidental receipts:			
Service receipts (proceeds from sales of topographical maps).....	3,202.70	387.50	+ 2,815.20
Net cost of general welfare service (see statement of capital account)...	266,829.31	179,366.24	+ 87,463.07

## UNIVERSITY OF THE PHILIPPINES.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱2,033,145.56</b>	<b>Capital .....</b>	<b>₱2,858,594.22</b>
Land .....	426,495.13	Fixed capital .....	2,033,145.56
Buildings and improvements.....	1,024,129.19	Current capital .....	825,448.66
Irrigation systems .....	28,818.82		
Highways, bridges and ferries.....	2,120.86		
Motor vehicles and accessories.....	13,857.22		
Other land transportation equipment..	986.05		
Industrial machinery and implements	4,934.14		
Hand tools .....	3,494.64		
Furniture and office equipment.....	171,586.92		
Ordinance .....	70.00		
Technical and scientific equipment.....	346,102.61		
Other equipment .....	10,549.98		
<b>Fiduciary assets (Drawing account, Insular Treasury).....</b>	<b>3,566.48</b>	<b>Public and private trusts (Civil Service Trust Fund).....</b>	<b>3,566.48</b>
<b>Working assets.....</b>	<b>4.96</b>	<b>Treasury advances.....</b>	<b>4.96</b>
Deferred charges .....	4.96		
<b>Current assets.....</b>	<b>1,039,400.88</b>	<b>Current liabilities.....</b>	<b>213,952.22</b>
Accounts receivable .....	5,069.32	Accounts payable.....	70,857.03
Cash, collecting and disbursing officers	35,697.70	Accrued leave payable.....	111,131.53
Drawing account, Insular Treasury...	998,633.86	Deferred credits to income.....	31,963.66
<b>Total assets.....</b>	<b>3,076,117.88</b>	<b>Total liabilities.....</b>	<b>3,076,117.88</b>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱1,798,760.67	Dropped by sale.....	₱995.53
Acquisitions by purchase.....	145,625.36	Depreciation accruals .....	1,962.66
Acquisitions by construction.....	90,527.50	Losses .....	576.21
Acquisitions by interbureau transfer.....	717.85		
Fixed property brought into account.....	138.58	<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>2,033,145.56</b>
Natural increase of breeding animals (fixed property brought into account)....	910.00		
<b>Total debits.....</b>	<b>2,036,679.96</b>	<b>Total credits.....</b>	<b>2,036,679.96</b>

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱991,847.58	Balance, December 31, 1918.....	₱2,318,068.76
Reversions of excess public revenue allotments .....	0.00	Prior year adjustment:	
Contributions to public revenues.....	122,771.15	Cancellation of prior year charges.....	46.29
Capital value of fixed property sold.....	995.53	<b>Balance, December 31, 1918, as adjusted....</b>	<b>2,318,115.05</b>
Losses of fixed property.....	576.21	Allotments from public revenues.....	1,653,491.15
<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>2,858,594.22</b>	Contributions of fixed property from other bureaus .....	717.85
		Sales of fixed property.....	1,412.06
		Fixed property brought into account.....	1,048.58
<b>Total debits.....</b>	<b>3,974,784.69</b>	<b>Total credits.....</b>	<b>3,974,784.69</b>

*University of the Philippines—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	<b>₱1,653,491.15</b>	<b>₱1,315,710.51</b>	<b>+ ₱337,780.64</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.	1,370,720.00	739,200.00	+ 631,520.00
Receipts automatically appropriated.	122,771.15	101,510.51	+ 21,260.64
Appropriation for construction of buildings, College of Veterinary Science, Act 2736.	0.00	20,000.00	- 20,000.00
Appropriation for construction of buildings, College of Agriculture, Act 2736.	0.00	30,000.00	- 30,000.00
Appropriation for construction of Rizal Hall, Act 2736.	0.00	300,000.00	- 300,000.00
Appropriation for experimental station, College of Agriculture, Act 2730.	0.00	125,000.00	- 125,000.00
Appropriation for construction of a laboratory, College of Liberal Arts, Act 2786.	40,000.00	0.00	+ 40,000.00
Appropriation for construction of a laboratory for entomology and plant pathology, College of Agriculture, Act 2786.	40,000.00	0.00	+ 40,000.00
Appropriation for construction of a workshop building, College of Engineering, Act 2786.	40,000.00	0.00	+ 40,000.00
Appropriation for construction of a laboratory, College of Agriculture, Act 2786.	40,000.00	0.00	+ 40,000.00
<b>Appropriation balances from prior year:</b>	<b>519,308.09</b>	<b>129,798.52</b>	<b>+ 389,509.57</b>
Public service appropriation, 1918, Act 2727; 1917, Act 2672	117,561.66	123,677.12	- 6,115.46
Appropriation for land improvement, Act 2704	0.00	6,121.40	- 6,121.40
Appropriation for experimental station, College of Agriculture, Los Baños, Act 2730.	74,608.34	0.00	+ 74,608.34
Appropriation for construction of Rizal Hall, Act 2736.	299,179.17	0.00	+ 299,179.17
Appropriation for construction of buildings, College of Veterinary Science, Act 2736.	20,000.00	0.00	+ 20,000.00
Appropriation for construction of buildings, College of Agriculture, Act 2736.	7,958.92	0.00	+ 7,958.92
<b>Reversions of authorizations in excess of requirements:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net authorizations:</b>	<b>2,172,799.24</b>	<b>1,445,509.03</b>	<b>+ 727,290.21</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>1,347,350.58</b>	<b>926,200.94</b>	<b>+ 421,149.64</b>
Salaries	689,727.30	600,319.24	+ 89,408.06
Wages	65,904.05	59,566.37	+ 6,337.68
Bonuses	119,826.32	0.00	+ 119,826.32
Travel expense of personnel.	11,478.36	9,389.98	+ 2,088.38
Freight, express and delivery service.	3,999.70	1,938.34	+ 2,061.36
Postal, telegraph, telephone and cable service.	5,980.62	4,178.63	+ 1,801.99
Illumination and power service.	10,481.70	7,334.54	+ 3,147.16
Miscellaneous service.	13,236.44	9,174.37	+ 4,062.07
Rental of buildings and grounds.	5,593.27	4,423.87	+ 1,169.40
Consumption of supplies and materials.	123,127.70	72,016.88	+ 51,110.82
Printing and binding reports, documents and publications.	8,821.13	1,850.70	+ 6,970.43
Cash contributions and gratuities (other than to local governments)	43,464.57	31,761.49	+ 11,703.08
Maintenance and repair (contract payments only)	9,300.91	2,515.59	+ 6,785.32
Travel expense of persons not government employees.	255.65	32.56	+ 223.09
Purchase and construction of equipment.	99,953.44	56,139.85	+ 43,813.59
Purchase of public works.	136,199.42	65,558.53	+ 70,640.89
<b>Appropriation balances carried forward:</b>	<b>825,448.66</b>	<b>519,308.09</b>	<b>+ 306,140.57</b>
Public service appropriation, 1919, Act 2785; 1918, Act 2727.	406,616.16	117,561.66	+ 289,054.50
Appropriation for experimental station, College of Agriculture, Los Baños, Act 2730.	55,639.72	74,608.34	- 18,968.62
Appropriation for construction of Rizal Hall, Act 2736.	276,478.92	299,179.17	- 22,700.25
Appropriation for construction of buildings, College of Veterinary Science, Act 2736.	0.00	20,000.00	- 20,000.00
Appropriation for construction of buildings, College of Agriculture, Act 2736.	4,069.46	7,958.92	- 3,889.46
Appropriation for construction of a workshop building, College of Engineering, Act 2786.	39,997.00	0.00	+ 39,997.00
Appropriation for construction of a laboratory, College of Liberal Arts, Act 2786.	40,000.00	0.00	+ 40,000.00
Appropriation for construction of a laboratory for entomology and plant pathology, College of Agriculture, Act 2786.	1,759.71	0.00	+ 1,759.71
Appropriation for construction of a laboratory, College of Agriculture, Act 2786.	887.69	0.00	+ 887.69
<b>Total conversions and balances:</b>	<b>2,172,799.24</b>	<b>1,445,509.03</b>	<b>+ 727,290.21</b>

*University of the Philippines—Continued.*

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Public education.....	₱991,847.58	₱705,029.27	+ ₱286,818.31
Expense:			
Supervisory, technical, teaching and clerical service.....	801,553.59	600,319.24	+ 201,234.35
Labor .....	73,904.08	59,566.37	+ 14,337.71
Consumption of supplies.....	123,127.70	72,016.88	+ 51,110.82
Support of Government students.....	31,812.89	19,077.38	+ 12,735.51
Maintenance of plant and equipment.....	9,300.91	2,515.59	+ 6,785.32
Depreciation of plant and equipment.....	1,962.66	457.50	+ 1,505.16
Contributions and gratuities (other than to local govern- ments) .....	11,651.68	12,684.11	— 1,032.43
Other expense.....	59,846.87	38,322.99	+ 21,523.88
	<u>1,113,160.38</u>	<u>804,960.06</u>	<u>+ 308,200.32</u>
Incidental receipts:			
Service receipts (tuition fees, etc.).....	121,312.80	99,930.79	+ 21,382.01
Net cost of general welfare service (see statement of capital account) ..	<u>991,847.58</u>	<u>705,029.27</u>	<u>+ 286,818.31</u>

## SAN LAZARO ESTATE.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱391,230.91</b>	<b>Capital .....</b>	<b>₱1,281,552.72</b>
Land .....	390,583.18	Fixed capital.....	391,230.91
Land transportation equipment (other than motor).....	38.33	Current capital.....	890,321.81
Hand tools.....	52.50		
Furniture and office equipment.....	556.90		
<b>Current assets.....</b>	<b>890,478.51</b>	<b>Current liabilities.....</b>	<b>156.70</b>
Cash, collecting officers.....	15,730.79	Accounts payable.....	156.70
Investments and securities.....	890,321.81		
Drawing account, Insular Treasury (overdraft).....	(15,574.09)		
<b>Total assets.....</b>	<b>1,281,709.42</b>	<b>Total liabilities.....</b>	<b>1,281,709.42</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱7,525.00	₱641,120.85	— ₱633,595.85
Receipts automatically appropriated for public service appropriation, Acts 2785 and 2727.....	7,525.00	326,602.14	— 319,077.14
Restoration of unexpended balance and receipts, fiscal year 1917, automatically appropriated.....	0.00	314,518.71	— 314,518.71
Appropriation balances from prior year.....	1,112,081.60	475,029.64	+ 637,051.96
Appropriation balance at the beginning of the year.....	1,112,081.60	475,029.64	+ 637,051.96
Reversions of authorizations in excess of requirements.....	(222,820.78)	0.00	— 222,820.78
<b>Net authorizations.....</b>	<b>896,785.82</b>	<b>1,116,150.49</b>	<b>— 219,364.67</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	6,464.01	4,068.89	+ 2,395.12
Salaries.....	4,425.00	3,107.18	+ 1,317.82
Wages.....	2.77	18.56	— 15.79
Bonuses.....	1,106.25	0.00	+ 1,106.25
Travel expense of personnel.....	13.25	.80	+ 12.45
Postal, telegraph, telephone and cable service.....	56.27	66.54	— 10.27
Illumination and power service.....	28.51	24.64	+ 3.87
Miscellaneous service.....	60.39	27.96	+ 32.43
Consumption of supplies and materials.....	373.77	292.05	+ 81.72
Maintenance and repair (contract payments only).....	10.20	1.75	+ 8.45
Purchase of equipment.....	387.60	260.13	+ 127.47
Administrative expense.....	0.00	269.28	— 269.28
Appropriation balances carried forward.....	890,321.81	1,112,081.60	— 221,759.79
San Lazaro Estate.....	890,321.81	1,112,081.60	— 221,759.79
<b>Total conversions and balances.....</b>	<b>896,785.82</b>	<b>1,116,150.49</b>	<b>— 219,364.67</b>

*San Lazaro Estate—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱567,666.23	Dropped by sale.....	₱176,822.92
Acquisitions by purchase.....	387.60	Balance, December 31, 1919 (see balance sheet) .....	391,230.91
Total debits.....	<u>568,053.83</u>	Total credits.....	<u>568,053.83</u>

## Statement of Capital Account.

Debits.		Credits.	
Reversions of excess public revenue allotments .....	₱222,820.78	Balance, December 31, 1918.....	₱1,679,747.83
Contributions to public revenues.....	275,079.32	Allotments from public revenues.....	7,525.00
Capital value of fixed property sold.....	176,822.92	Net operating profits for the year.....	92,179.99
Balance, December 31, 1919 (see balance sheet) .....	1,281,552.72	Sales of fixed property.....	176,822.92
Total debits.....	<u>1,956,275.74</u>	Total credits.....	<u>1,956,275.74</u>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Operating revenue:			
Income from rentals.....	₱2,556.50	₱11,833.35	— ₱9,276.85
Interest on investments and deferred payment on land sales.....	95,645.40	100,448.27	— 4,802.87
Other income.....	54.50	21.00	+ 33.50
	<u>98,256.40</u>	<u>112,302.62</u>	<u>— 14,046.22</u>
Operating expense:			
Administrative, supervisory and clerical service.....	5,534.02	3,395.02	+ 2,139.00
Other expense.....	542.39	413.74	+ 128.65
	<u>6,076.41</u>	<u>3,808.76</u>	<u>+ 2,267.65</u>
Net profits for the year.....	<u>92,179.99</u>	<u>108,493.86</u>	<u>— 16,313.87</u>

## FRIAR LANDS ESTATES.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property.....</b>	<b>₱6,637,291.02</b>	<b>Capital.....</b>	<b>₱6,805,795.02</b>
Land.....	6,607,211.14	Fixed capital.....	6,637,291.02
Highways, bridges and ferries.....	28,226.03	Current capital (Acts 1736 and 2785).....	168,504.00
Land transportation equipment (other than motor).....	8.40		
Hand tools.....	251.08		
Furniture and office equipment.....	1,530.98		
Ordnance.....	17.25		
Other equipment.....	46.14		
<b>Current assets.....</b>	<b>169,310.00</b>	<b>Current liabilities.....</b>	<b>806.00</b>
Accounts receivable.....	3,846.81	Accounts payable.....	806.00
Investments and securities.....	164,504.00		
Cash, collecting officers.....	(25,674.85)		
Drawing account, Insular Treasury.....	26,634.04		
<b>Total assets.....</b>	<b>6,806,601.02</b>	<b>Total liabilities.....</b>	<b>6,806,601.02</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year.....</b>	<b>₱273,884.00</b>	<b>₱124,860.00</b>	<b>+ ₱149,024.00</b>
Receipts automatically appropriated for public service appropriation, Acts 2785 and 2727.....	209,380.00	124,860.00	+ 84,520.00
Receipts automatically appropriated, Act 1736.....	64,504.00	0.00	+ 64,504.00
<b>Appropriation balances from prior year.....</b>	<b>100,000.00</b>	<b>105,903.76</b>	<b>— 5,903.76</b>
Appropriation for Friar Lands Loan Fund, Act 1736.....	100,000.00	100,481.80	— 481.80
Appropriation for Friar Lands Estates.....	0.00	5,421.96	— 5,421.96
<b>Reversions of authorizations in excess of requirements.....</b>	<b>(56,615.88)</b>	<b>(25,391.64)</b>	<b>— 31,224.24</b>
<b>Net authorizations.....</b>	<b>317,268.12</b>	<b>205,372.12</b>	<b>+ 111,896.00</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges.....</b>	<b>148,764.12</b>	<b>105,372.12</b>	<b>+ 43,392.00</b>
Salaries.....	27,514.00	29,748.08	— 2,234.08
Wages.....	41,189.47	31,274.70	+ 9,914.77
Bonuses.....	5,528.60	0.00	+ 5,528.60
Travel expense of personnel.....	7,302.65	5,195.16	+ 2,107.49
Freight, express and delivery service.....	1,093.01	715.86	+ 377.15
Postal, telegraph, telephone and cable service.....	933.76	757.71	+ 176.05
Illumination and power service.....	253.12	177.39	+ 75.73
Miscellaneous service.....	402.07	289.46	+ 112.61
Rental of buildings and grounds.....	1,672.20	1,339.00	+ 333.20
Consumption of supplies and materials.....	36,227.55	19,870.72	+ 16,356.83
Printing and binding reports, documents and publications.....	312.85	1.00	+ 311.85
Maintenance and repair (contract payments only).....	7,407.65	10,386.98	— 2,979.33
Travel expense of persons not government employees.....	47.92	0.00	+ 47.92
Purchase of equipment.....	1,226.00	627.85	+ 598.15
Purchase of public works.....	17,653.27	0.00	+ 17,653.27
Administrative expense.....	0.00	4,988.21	— 4,988.21
<b>Appropriation balances carried forward.....</b>	<b>168,504.00</b>	<b>100,000.00</b>	<b>+ 68,504.00</b>
Appropriation for Friar Lands Loan Fund, Act 1736.....	164,504.00	100,000.00	+ 64,504.00
Appropriation for Friar Lands Estates Division, Act 2785.....	4,000.00	0.00	+ 4,000.00
<b>Total conversions and balances.....</b>	<b>317,268.12</b>	<b>205,372.12</b>	<b>+ 111,896.00</b>

*Friar Lands Estates—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱7,523,371.90	Dropped by sale.....	₱904,960.15
Acquisitions by purchase.....	18,879.27	Balance, December 31, 1919 (see balance sheet) .....	6,637,291.02
Total debits.....	7,542,251.17	Total credits.....	7,542,251.17

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱70,501.32	Balance, December 31, 1918.....	₱7,623,371.90
Reversions of excess public revenue allotments .....	56,615.88	Allotments from public revenues.....	273,884.00
Contributions to public revenues.....	1,238,104.09	Net operating profits.....	273,760.41
Capital value of fixed property sold.....	904,960.15	Sales of fixed property.....	904,960.15
Balance, December 31, 1919 (see balance sheet) .....	6,805,795.02		
Total debits.....	9,075,976.46	Total credits.....	9,075,976.46

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Development of agriculture.....	₱62,633.82	₱51,176.50	+ ₱11,457.32
Maintenance and repair of irrigation systems.....	62,633.82	51,176.50	+ 11,457.32
Other economic development.....	7,867.50	0.00	+ 7,867.50
Resurvey and reclassification of the friar lands.....	7,867.50	0.00	+ 7,867.50
Net cost of general welfare service (see statement of capital account) ..	70,501.32	51,176.50	+ 19,324.82

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Operating revenue:			
Income from rentals.....	₱1,376.76	₱1,919.00	- ₱542.24
Interest on investments and securities.....	12,731.86	13,183.89	- 452.03
Interest on deferred payments on land sales.....	309,833.69	327,749.57	- 17,915.88
Other income.....	9,201.63	10,696.60	- 1,494.97
	333,143.94	353,549.06	- 20,405.12
Operating expense:			
Administrative, supervisory and clerical service.....	30,439.53	30,143.66	+ 295.87
Labor.....	9,564.99	9,545.28	+ 19.71
Consumption of supplies.....	6,748.23	5,478.47	+ 1,269.76
Travel expense of personnel.....	5,334.63	4,362.86	+ 971.77
Other expense.....	7,296.15	4,037.50	+ 3,258.65
	59,383.53	53,567.77	+ 5,815.76
Net profits for the year.....	273,760.41	299,981.29	+ 26,220.88



## AMERICAN COLONIES, ACTS 2254 AND 2697.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	₧18,610.11	<b>Capital</b> .....	₧121,722.52
Colony buildings .....	9,821.54	Fixed capital.....	18,610.11
Colony equipment.....	10,246.82	Current capital.....	103,112.41
Accrued depreciation .....	(1,458.25)		
<b>Deferred charges</b> .....	30,822.85		
Organization expenditures .....	23,168.47		
Deferred charges to growing crops...	7,654.38		
<b>Working assets</b> .....	48,465.73		
Sales stock, merchandise.....	46,978.29		
Sales stock, animals.....	1,280.48		
Sales stock, produce.....	206.96		
<b>Current assets</b> .....	30,295.27	<b>Current liabilities</b> .....	6,471.44
Accounts receivable.....	11,152.00	Accounts payable .....	6,471.44
Colonists' account current.....	74,696.91		
Cash, collecting and disbursing officers .....	5,285.72		
Drawing account, Insular Treasury (overdraft) .....	(60,839.36)		
<b>Total assets</b> .....	<u>128,193.96</u>	<b>Total liabilities</b> .....	<u>128,193.96</u>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₧33,782.87	₧4,247.38	+ ₧29,535.49
Receipts automatically appropriated.....	13,782.87	4,247.38	+ 9,535.49
Public service appropriation, Act 2785, transferred from Bureau of Agriculture.....	20,000.00	0.00	+ 20,000.00
Appropriation balances from prior year.....	101,197.58	109,177.48	- 7,979.90
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
<b>Net authorizations</b> .....	<u>134,980.45</u>	<u>113,424.86</u>	<u>+ 21,555.59</u>
<b>Conversions and balances:</b>			
Appropriation charges.....	31,868.04	12,227.28	+ 19,640.76
Miscellaneous service.....	20,041.09	8,967.04	+ 11,074.05
Maintenance and repair (contract payments only).....	1,433.76	0.00	+ 1,433.76
Purchase of equipment.....	8,096.17	1,546.34	+ 6,549.83
Construction of public works.....	1,819.19	0.00	+ 1,819.19
Extraordinary losses.....	477.83	1,713.90	- 1,236.07
Appropriation balances carried forward.....	103,112.41	101,197.58	+ 1,914.83
<b>Total conversions and balances</b> .....	<u>134,980.45</u>	<u>113,424.86</u>	<u>+ 21,555.59</u>

*American Colonies, Acts 2254 and 2697—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱8,981.67	Depreciation accruals.....	₱286.92
Acquisitions by purchase.....	8,096.17		
Acquisitions by construction.....	1,819.19	<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>18,610.11</b>
<b>Total debits</b> .....	<b>18,897.03</b>	<b>Total credits</b> .....	<b>18,897.03</b>

## Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₱13,782.87	Balance, December 31, 1918.....	₱110,179.25
Net operating loss (see operation statement).....	8,456.73	Allotments from public revenues.....	33,782.87
<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>121,722.52</b>		
<b>Total debits</b> .....	<b>143,962.12</b>	<b>Total credits</b> .....	<b>143,962.12</b>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Operating expense:</b>			
Supervisory and general expense.....	₱20,041.09	₱8,967.04	+ ₱11,074.05
Depreciation of plant and equipment.....	1,720.68	258.84	+ 1,461.84
Extraordinary losses.....	477.83	1,713.90	- 1,236.07
	<b>22,239.60</b>	<b>10,939.78</b>	<b>+ 11,299.82</b>
<b>Operating revenue:</b>			
Sales of produce and merchandise.....	40,359.34	30,228.85	+ 10,130.49
Less cost of goods sold.....	(32,137.98)	(25,981.47)	- 6,156.51
Production earnings.....	1,805.91	0.00	+ 1,805.91
	<b>10,027.27</b>	<b>4,247.38</b>	<b>+ 5,779.89</b>
<b>Operating loss</b> .....	<b>12,212.33</b>	<b>6,692.40</b>	<b>+ 5,519.93</b>
<b>Other income:</b>	<b>3,755.60</b>	<b>0.00</b>	<b>+ 3,755.60</b>
Service receipts (operation of colony blacksmith, colony tractor and colony truck).....	3,237.85	0.00	+ 3,237.85
Incidental receipts.....	517.75	0.00	+ 517.75
<b>Net operating loss for the year</b> .....	<b>8,456.73</b>	<b>6,692.40</b>	<b>+ 1,764.33</b>

## BOHOL FILIPINO COLONIES, ACTS 2254, 2697 AND 2785.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱9,232.02	Capital .....	₱43,517.81
Colony buildings.....	3,009.97	Fixed capital.....	9,232.02
Colony equipment.....	7,686.42	Current capital.....	34,285.82
Accrued depreciation.....	(1,464.37)		
Organization expenditures.....	1,743.46		
Working assets.....	1,178.53		
Sales stock, merchandise.....	553.08		
Sales stock, produce.....	372.88		
Sales stock, equipment.....	252.57		
Current assets.....	31,518.56	Current liabilities.....	154.73
Colonists' account current.....	14,587.65	Accounts payable.....	154.73
Cash, collecting and disbursing officers.....	2,151.72		
Drawing account, Insular Treasury....	14,779.19		
<b>Total assets.....</b>	<b>43,672.57</b>	<b>Total liabilities.....</b>	<b>43,672.57</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱19,051.54	₱944.11	+ ₱18,107.43
Receipts automatically appropriated.....	51.54	944.11	- 892.57
Public service appropriation, Act 2785, transferred from Bureau of Lands.....	19,000.00	0.00	+ 19,000.00
Appropriation balances from prior year.....	28,921.54	31,498.23	- 2,576.69
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
<b>Net authorizations.....</b>	<b>47,973.08</b>	<b>32,442.34</b>	<b>+ 15,530.74</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	13,687.26	3,520.80	+ 10,166.46
Miscellaneous service.....	4,132.26	3,447.98	+ 684.28
Maintenance and repair (contract payments only).....	15.00	0.00	+ 15.00
Purchase of equipment.....	6,530.03	72.82	+ 6,457.21
Construction of public works.....	3,009.97	0.00	+ 3,009.97
Appropriation balances carried forward.....	34,285.82	28,921.54	+ 5,364.28
<b>Total conversions and balances.....</b>	<b>47,973.08</b>	<b>32,442.34</b>	<b>+ 15,530.74</b>

*Bohol Filipino Colonies, Acts 2254, 2697 and 2785—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱749.89	Depreciation accruals.....	₱1,057.87
Acquisitions by purchase.....	6,530.03	Balance, December 31, 1919 (see balance sheet) .....	9,232.02
Acquisitions by construction.....	3,009.97		
<b>Total debits.....</b>	<b>10,289.89</b>	<b>Total credits.....</b>	<b>10,289.89</b>

## Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₱51.54	Balance, December 31, 1918.....	₱29,671.43
Net operating loss (see operation statement) .....	5,153.59	Allotments from public revenues.....	19,051.54
Balance, December 31, 1919 (see balance sheet) .....	43,517.84		
<b>Total debits.....</b>	<b>48,722.97</b>	<b>Total credits.....</b>	<b>48,722.97</b>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Operating expense:</b>			
Supervisory and general expense.....	₱4,132.26	₱3,447.98	+ ₱684.28
Depreciation of plant and equipment.....	1,072.87	138.77	+ 934.10
	5,205.13	3,586.75	+ 1,618.38
<b>Operating revenue:</b>			
Sales of produce and merchandise.....	153.94	569.83	— 415.89
Less cost of goods sold.....	(103.60)	(344.27)	+ 240.67
Production earnings.....	0.00	390.05	— 390.05
	50.34	615.61	— 565.27
<b>Operating loss.....</b>	<b>5,154.79</b>	<b>2,971.14</b>	<b>+ 2,183.65</b>
<b>Other income.....</b>	<b>1.20</b>	<b>328.50</b>	<b>— 327.30</b>
Incidental receipts.....	1.20	328.50	— 327.30
<b>Net loss for the year.....</b>	<b>5,153.59</b>	<b>2,642.64</b>	<b>+ 2,510.95</b>

## CAGAYAN FILIPINO COLONIES, ACTS 2254 AND 2697.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱3,674.20	Capital.....	₱47,760.09
Colony buildings.....	3,762.63	Fixed capital.....	(11,325.80)
Colony equipment.....	1,953.80	Current capital.....	59,085.89
Accrued depreciation.....	(2,042.23)		
Organization expenditures.....	7,072.65	Loans payable.....	15,000.00
Working assets.....	1,425.30		
Sales stock, merchandise.....	138.07		
Sales stock, produce.....	1,065.19		
Sales stock, equipment.....	222.04		
Current assets.....	50,669.24	Current liabilities.....	81.30
Accounts receivable.....	110.19	Accounts payable.....	81.30
Colonists' account current.....	43,622.85		
Cash, collecting, and disbursing of- ficers.....	2,720.47		
Drawing account, Insular Treasury....	4,215.73		
Total assets.....	62,841.39	Total liabilities.....	62,841.39

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱2,089.27	₱1,136.89	+ ₱952.38
Receipts automatically appropriated.....	2,089.27	1,136.89	+ 952.38
Appropriation balances from prior year.....	63,057.98	67,876.32	- 4,818.34
Appropriation balances at the beginning of the year.....	63,057.98	67,876.32	- 4,818.34
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
Net authorizations.....	65,147.25	69,013.21	- 3,865.96
Conversions and balances:			
Appropriation charges.....	6,061.36	5,955.23	+ 106.13
Miscellaneous service.....	6,030.26	5,916.26	+ 114.00
Purchase of equipment.....	31.10	38.97	- 7.87
Appropriation balances carried forward.....	59,085.89	63,057.98	- 3,972.09
Total conversions and balances.....	65,147.25	69,013.21	- 3,865.96

*Cagayan Filipino Colonies, Acts 2254 and 2697—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱4,065.69	Depreciation accruals .....	₱422.59
Acquisitions by purchase.....	31.10	Balance, December 31, 1919 (see balance sheet) .....	3,674.20
Total debits.....	4,096.79	Total credits.....	4,096.79

## Statement of Capital Account.

Debits.		Credits.	
Contributions to public revenues.....	₱2,089.27	Balance, December 31, 1918.....	₱52,123.67
Net operating loss (see operation statement) .....	4,363.58	Allotments from public revenues.....	2,089.27
Balance, December 31, 1919 (see balance sheet) .....	47,760.09		
Total debits.....	54,212.94	Total credits.....	54,212.94

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Operating expense:			
Supervisory and general expense.....	₱6,030.26	₱5,916.26	+ ₱114.00
Depreciation of plant and equipment.....	422.59	413.85	+ 8.74
	6,452.85	6,330.11	+ 122.74
Operating revenue:			
Sales of produce and merchandise.....	2,468.36	885.11	+ 1,583.25
Less cost of goods sold.....	(1,801.07)	(677.29)	- 1,123.78
Production earnings.....	1,420.98	929.07	+ 491.91
Incidental receipts.....	1.00	0.00	+ 1.00
	2,089.27	1,136.89	+ 952.38
Net operating loss for the year.....	4,363.58	5,193.22	- 829.64

## PHILIPPINE EXPOSITIONS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱0.00	Capital.....	₱0.00
		Fixed capital.....	0.00
		Current capital.....	0.00
Current assets.....	7,564.00	Current liabilities.....	7,564.00
Drawing account, Insular Treasury.....	7,564.00	Accounts payable.....	7,564.00
Total assets.....	7,564.00	Total liabilities.....	7,564.00

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱0.00	₱164.94	-- ₱164.94
Panama-Pacific International Exposition, Act 2163, receipts automatically appropriated.....	0.00	164.94	-- 164.94
Appropriation balances from prior year.....	1,508.62	1,349.56	+ 159.06
Panama-Pacific International Exposition, Act 2163.....	1,508.62	1,349.56	+ 159.06
Reversions of authorizations in excess of requirements.....	(1,308.63)	0.00	-- 1,308.63
Net authorizations.....	199.99	1,514.50	-- 1,314.51
Conversions and balances:			
Appropriation charges.....	199.99	5.88	+ 194.11
Freight, express and delivery service.....	0.00	5.88	-- 5.88
Extraordinary losses (accounts receivable).....	199.99	0.00	+ 199.99
Appropriation balances carried forward.....	0.00	1,508.62	-- 1,508.62
Total conversions and balances.....	199.99	1,514.50	-- 1,314.51

## Statement of Capital Account.

Debits.		Credits.	
Prior year charges (accounts receivable written off).....	₱199.99	Balance, December 31, 1918.....	₱1,508.62
Reversions of excess public revenue allot- ments.....	1,308.63		
Total debits.....	1,508.62	Total credits.....	1,508.62

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Philippine publicity.....	₱0.00	₱3.88	-- ₱3.88
Expense:			
Freight express and cartage.....	0.00	5.88	-- 5.88
	0.00	5.88	-- 5.88
Incidental receipts:			
Sales of pamphlets.....	0.00	2.00	-- 2.00
Net cost of general welfare service (see statement of capital account).....	0.00	3.88	-- 3.88

## MINDANAO AND SULU FILIPINO COLONIES, ACTS 2254 AND 2280.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Fixed property</b> .....	<b>₱14,116.72</b>	<b>Capital</b> .....	<b>₱234,266.62</b>
Colony buildings.....	9,678.36	Fixed capital.....	(120,883.28)
Colony equipment.....	7,367.33	Current capital.....	355,149.90
Accrued depreciation.....	(2,928.97)		
<b>Working assets</b> .....	<b>5,686.04</b>	<b>Loans payable</b> .....	<b>135,000.00</b>
Colonists' equipment.....	5,686.04		
<b>Deferred charges</b> .....	<b>18,480.26</b>		
Organization expenditures.....	18,480.26		
<b>Current assets</b> .....	<b>411,538.01</b>	<b>Current liabilities</b> .....	<b>80,554.41</b>
Accounts receivable.....	675.54	Accounts payable.....	80,432.13
Colonists' account current.....	410,276.78	Accrued leave payable.....	122.28
Cash, collecting and disbursing officers.....	585.69		
<b>Total assets</b> .....	<b>449,821.03</b>	<b>Total liabilities</b> .....	<b>449,821.03</b>

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱19,544.05	₱15,634.29	+ ₱3,909.76
Receipts automatically appropriated.....	19,544.05	15,634.29	+ 3,909.76
Appropriation balances from prior year.....	362,046.76	368,609.76	- 6,563.00
Reversions of authorizations in excess of requirements.....	0.00	0.00	0.00
<b>Net authorizations</b> .....	<b>381,590.81</b>	<b>384,244.05</b>	<b>- 2,653.24</b>
<b>Conversions and balances:</b>			
Appropriation charges.....	26,440.91	22,197.29	+ 4,243.62
Miscellaneous service.....	25,254.05	21,815.35	+ 3,438.70
Maintenance and repair (contract payments only).....	20.46	282.38	- 261.92
Purchase of equipment.....	160.50	79.03	+ 81.47
Purchase of public works.....	543.35	0.00	+ 543.35
Extraordinary losses.....	462.55	20.53	+ 442.02
Appropriation balances carried forward.....	355,149.90	362,046.76	- 6,896.86
<b>Total conversions and balances</b> .....	<b>381,590.81</b>	<b>384,244.05</b>	<b>- 2,653.24</b>



*Mindanao and Sulu Filipino Colonies, Acts 2254 and 2280—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱14,760.41	Depreciation accruals.....	₱1,347.54
Acquisitions by purchase.....	703.85	Balance, December 31, 1919 (see balance sheet).....	14,116.72
<b>Total debits.....</b>	<b>15,464.26</b>	<b>Total credits.....</b>	<b>15,464.26</b>

## Statement of Capital Account.

Debits.		Credits.	
Net operating loss (see operation statement).....	₱7,540.55	Balance, December 31, 1918.....	₱241,807.17
Contributions to public revenues.....	19,544.05	Allotments from public revenues.....	19,544.05
Balance, December 31, 1919 (see balance sheet).....	234,266.62		
<b>Total debits.....</b>	<b>261,351.22</b>	<b>Total credits.....</b>	<b>261,351.22</b>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Operating expense:</b>			
Supervisory and general expense.....	₱25,254.05	₱21,815.35	+ ₱3,438.70
Depreciation of plant and equipment.....	1,368.00	1,462.68	- 94.68
Extraordinary losses.....	462.55	20.53	+ 442.02
	<b>27,084.60</b>	<b>23,298.56</b>	<b>+ 3,786.04</b>
<b>Operating revenue:</b>			
Sales of produce and merchandise.....	16,889.87	12,047.55	+ 4,842.32
Less cost of goods sold.....	(12,397.47)	(10,698.31)	- 1,699.16
Production earnings.....	15,051.65	14,285.05	+ 766.60
<b>Net operating loss for the year.....</b>	<b>7,540.55</b>	<b>7,664.27</b>	<b>- 123.72</b>

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## MAGELLAN FOURTH CENTENNIAL COMMISSION, ACT 2810.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱9,684.00	Capital .....	₱40,296.04
Land transportation equipment (other than motor).....	140.50	Fixed capital .....	9,684.00
Furniture and office equipment.....	9,517.46	Current capital .....	30,612.04
Telegraph and telephone equipment....	10.50		
Other equipment .....	15.54		
Working assets.....	7.88	Treasury advances.....	7.88
Deferred charges .....	7.88		
Current assets.....	30,670.14	Current liabilities.....	58.10
Drawing account, Insular Treasury....	30,670.14	Accounts payable.....	58.10
Total assets.....	40,362.02	Total liabilities.....	40,362.02

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			(New account)
New appropriations for the year.....	₱50,000.00		
Appropriation, Act 2810, transferred from the Executive.....	50,000.00		
Reversions of authorizations in excess of requirements.....	0.00		
Net authorizations.....	50,000.00		
Conversions and balances:			
Appropriation charges.....	19,387.96		
Salaries .....	3,309.13		
Wages .....	197.10		
Travel expense of personnel.....	71.50		
Postal, telegraph, telephone and cable service.....	44.59		
Miscellaneous service.....	4,193.75		
Consumption of materials and supplies.....	1,887.89		
Purchase of equipment.....	9,684.00		
Appropriation balances carried forward.....	30,612.04		
Total conversions and balances.....	50,000.00		

## Statement of Fixed Property Account.

Debits.	Credits.
Acquisitions by purchase.....	Balance, December 31, 1919 (see balance sheet) .....
	₱9,684.00
Total debits.....	Total credits.....
9,684.00	9,684.00

*Magellan Fourth Centennial Commission, Act 2810—Continued.***Statement of Capital Account.**

<b>Debits.</b>		<b>Credits.</b>	
General welfare service.....	₱9,703.96	Balance, December 31, 1918.....	₱0.00
Balance, December 31, 1919 (see balance sheet) .....	40,296.04	Allotments from public revenues.....	50,000.00
<b>Total debits.....</b>	<b>50,000.00</b>	<b>Total credits.....</b>	<b>50,000.00</b>

**Statement of General Welfare Service.**

<b>Items.</b>	<b>Fiscal year 1919.</b>	<b>Fiscal year 1918.</b>	<b>Increase (+) Decrease (—).</b>
Philippine publicity.....	₱9,703.96	(New account)	
Expense:			
Supervisory, technical and clerical service.....	3,309.13		
Labor .....	197.10		
Consumption of supplies and materials.....	1,887.89		
Other expense.....	4,309.84		
<b>Net cost of general welfare service (see statement of capital account) ..</b>	<b>9,703.96</b>		

## STATEMENT OF FIXED PROPERTY.

Reference page.	Bureaus, Offices and Funds.	Land.	Public Works.	Equipment.	Balance Dec. 31, 1919.
34	The Philippine Senate.....	₱0.00	₱0.00	₱73,678.04	₱73,678.04
36	The House of Representatives.....	0.00	0.00	128,214.47	128,214.47
38	Supreme Court.....	0.00	100,000.00	150,294.01	250,294.01
40	Inferior Courts.....	0.00	65,960.57	47,492.33	113,452.90
42	The Executive.....	0.00	229,775.43	217,059.69	446,835.12
46	Bureau of Audits.....	0.00	0.00	64,396.18	64,396.18
48	Bureau of Civil Service.....	0.00	140,000.00	20,381.14	160,381.14
52	Philippine Militia.....	0.00	0.00	97,646.89	97,646.89
72	Bureau of Education.....	635,987.77	1,784,081.92	560,055.14	2,980,124.83
76	Philippine Health Service.....	361,311.05	1,407,566.15	328,412.01	2,097,289.21
79	Bureau of Quarantine Service.....	12,900.00	410,281.13	131,000.25	554,181.38
56	Executive Bureau.....	0.00	0.00	107,154.43	107,154.43
62	Philippine Constabulary.....	114,200.30	1,025,180.65	1,083,818.72	2,223,199.67
65	Philippine General Hospital.....	51,616.24	1,490,626.73	417,522.88	1,959,765.85
59	Bureau of Non-Christian Tribes.....	81,915.01	495,175.20	65,451.73	642,541.94
70	Public Welfare Board.....	0.00	0.00	9,298.74	9,298.74
68	Bureau of Dependent Children.....	0.00	0.00	11,880.15	11,880.15
81	Bureau of Customs.....	0.00	2,656,019.44	522,790.49	3,178,809.93
143	Bureau of Commerce and Industry.....	1,442.40	3,591,395.58	2,277,453.58	5,870,291.56
146	Bureau of Commerce and Industry (Marine Railway & Repair Shop).....	0.00	184,472.13	525,417.92	709,890.05
148	Bureau of Commerce and Industry (Operation of Chartered Vessels).....	0.00	0.00	6,646.32	6,646.32
86	Bureau of Internal Revenue.....	0.00	147,623.17	146,986.01	294,609.18
90	Treasury Bureau.....	0.00	339,787.20	47,155.32	386,942.52
100	Bureau of Printing.....	129,612.00	188,395.22	294,693.06	612,700.28
102	Bureau of Justice.....	0.00	0.00	82,335.88	82,335.88
112	Public Utility Commission.....	0.00	0.00	10,121.81	10,121.81
104	Philippine Library and Museum.....	0.00	174,650.04	571,861.74	746,511.78
106	Bureau of Prisons, Prison Division.....	314,422.27	1,319,009.63	315,634.69	1,949,066.59
109	Bureau of Prisons, Industrial Division.....	0.00	642.18	103,637.81	104,279.99
114	Bureau of Agriculture.....	153,350.25	551,479.81	430,902.03	1,135,732.09
117	Bureau of Forestry.....	91,359.00	94,999.87	93,652.41	280,011.28
120	Bureau of Lands.....	17,573,746.72	135,630.14	369,701.07	18,079,077.93
123	Bureau of Science.....	40,000.00	396,077.12	708,771.94	1,144,849.06
127	Weather Bureau.....	150.00	12,875.67	72,313.34	85,339.01
129	Bureau of Public Works.....	287,122.33	25,280,757.18	1,050,659.11	26,618,538.62
135	Bureau of Posts.....	2,673.04	2,180,559.47	676,073.91	2,859,306.42
141	Bureau of Supply, Supply Division.....	0.00	1,009,933.03	317,692.80	1,327,625.83
139	Bureau of Supply, Cold Storage Division.....	313,993.80	619,292.15	1,120,084.36	2,053,370.31
150	Bureau of Labor.....	0.00	0.00	43,453.56	43,453.56
152	Bureau of Coast and Geodetic Survey.....	0.00	0.00	176,510.99	176,510.99
154	University of the Philippines.....	426,495.13	1,024,129.19	582,521.24	2,033,145.56
163	Agricultural Colonies (Bohol).....	0.00	2,859.47	6,372.55	9,232.02
165	Agricultural Colonies (Cagayan).....	0.00	2,465.15	1,209.05	3,674.20
168	Agricultural Colonies (Mindanao and Sulu).....	0.00	10,163.53	3,953.19	14,116.72
161	American Agricultural Colony.....	0.00	9,532.06	9,078.05	18,610.11
159	Friar Lands Estates.....	0.00	28,226.03	1,853.85	30,079.88
50	Philippine Census.....	0.00	0.00	103,748.22	103,748.22
157	San Lazaro Estate.....	0.00	0.00	647.73	647.73
98	Philippine Mint.....	0.00	0.00	2,118.68	2,118.68
170	Magellan Fourth Centennial Commission, Act 2810.....	0.00	0.00	9,684.00	9,684.00
12	Total fixed property (see balance sheet, page 12).....	20,592,297.31	47,109,622.24	14,199,493.51	81,901,413.06

## CONTRACTUAL ADVANCES.

## The Philippine Railway Company.

[Interest and exchange charges paid by the Insular Government under its guaranty, and repayments made by the Philippine Railway Company.]

	Interest.	Exchange.	Total payments.	Repayments.	Cancel- lations.	Net advances.
Fiscal year—						
1908.....	₱112,428.90	₱989.17	₱113,418.07	₱0.00	₱989.17	₱112,428.90
1909.....	371,613.12	2,788.09	374,401.21	0.00	2,788.09	371,613.12
1910.....	484,789.78	3,635.92	488,425.70	0.00	3,635.92	484,789.78
1911.....	612,591.10	5,787.36	618,378.46	0.00	5,787.36	612,591.10
1912.....	660,405.34	0.00	660,405.34	47,691.53	0.00	612,713.81
1913.....	676,082.22	5,071.82	681,154.04	63,702.14	5,071.82	612,380.08
1914 (July 1—December 31, 1913).....	341,956.44	2,564.67	344,521.11	33,165.62	2,564.67	308,790.82
1914 (calendar year 1914)...	684,080.00	5,130.60	689,210.60	183,950.72	5,130.60	500,129.28
1915.....	684,080.00	5,130.60	689,210.60	249,638.74	5,130.60	434,441.26
1916.....	684,000.00	5,130.00	689,130.00	380,132.69	5,130.00	303,867.31
1917.....	683,920.00	0.00	683,920.00	171,062.26	0.00	512,857.74
1918.....	683,920.00	0.00	683,920.00	290,202.06	0.00	393,717.94
1919.....	683,920.00	0.00	683,920.00	287,177.53	0.00	396,742.47
	<u>7,363,786.90</u>	<u>36,228.23</u>	<u>7,400,015.13</u>	<u>1,706,723.29</u>	<u>36,228.23</u>	<u>5,657,063.61</u>

## The Manila Railroad Company.

[Interest and exchange charges paid by the Insular Government under its guaranty, and repayments made by the Manila Railroad Company.]

	Interest.	Exchange.	Total payments.	Repayments.	Cancel- lations.	Net advances.
Fiscal year—						
1911.....	₱147,462.22	₱1,105.97	₱148,568.19	₱24,211.25	₱1,105.97	₱123,250.97
1912.....	297,280.00	2,229.60	299,509.60	386,800.72	2,229.60	(89,520.72)
1913.....	443,780.00	3,328.35	447,108.35	443,898.80	3,328.35	(118.80)
1914 (July 1—December 31, 1913).....	263,342.68	2,053.01	265,395.69	263,087.12	2,053.01	255.56
1914 (calendar year 1914)...	0.00	0.00	0.00	14,406.90	0.00	(14,406.90)
1915.....	790,800.00	5,931.00	796,731.00	682,500.00	5,931.00	108,300.00
1916.....	936,496.78	6,345.00	942,841.78	568,436.92	6,345.00	368,059.86
1917.....	643,200.00	0.00	643,200.00	422,382.78	0.00	220,817.22
1918.....	0.00	0.00	0.00	0.00	0.00	0.00
1919.....	0.00	0.00	0.00	0.00	0.00	0.00
	<u>3,522,361.68</u>	<u>20,992.93</u>	<u>3,543,354.61</u>	<u>2,805,724.49</u>	<u>20,992.93</u>	<u>716,637.19</u>

## The Postal Savings Bank.

[Advances made by the Central Government and repayments made by the Postal Savings Bank under the provisions of sections 19 and 20, Act 1493.]

	Advances.	Repayments.	Net advances.
Fiscal year—			
1907.....	₱37,393.35	₱0.00	₱37,393.35
1908.....	16,953.55	0.00	16,953.55
1909.....	30,058.04	0.00	30,058.04
1910.....	26,717.59	0.00	26,717.59
1911.....	28,521.43	0.00	28,521.43
1912.....	6,973.02	0.00	6,973.02
1913.....	5,483.22	0.00	5,483.22
1914 (July 1—December 31, 1913).....	5,425.85	0.00	5,425.85
1914 (calendar year 1914).....	0.00	11,110.85	(11,110.85)
1915.....	0.00	7,975.46	(7,975.46)
1916.....	0.00	19,664.63	(19,664.63)
1917.....	0.00	50,803.20	(50,803.20)
1918.....	0.00	62,232.15	(62,232.15)
1919.....	0.00	5,739.76	(5,739.76)
	<u>157,526.05</u>	<u>157,526.05</u>	<u>0.00</u>

**WARRANTS PAYABLE FUND.**  
**Statement of Warrants Payable.**

	1919.	1918.
<b>Balances:</b>		
Warrants outstanding at the beginning of the year.....	P6,443,462.13	P3,662,415.67
<b>Warrants issued:</b>		
January.....	16,304,774.85	8,885,512.41
February.....	8,441,140.07	6,529,711.90
March.....	10,091,911.20	9,939,213.64
April.....	8,581,925.21	9,958,064.30
May.....	10,233,942.49	6,920,266.18
June.....	13,939,233.07	8,765,345.15
July.....	9,635,172.92	8,205,228.04
August.....	10,123,273.46	7,238,364.51
September.....	12,935,774.67	9,897,566.43
October.....	13,030,857.50	8,181,365.69
November.....	14,829,577.05	7,614,300.73
December.....	18,365,877.38	11,403,828.17
Total warrants issued during the year.....	146,513,459.87	103,538,767.15
Total issued and balances.....	152,956,922.00	107,201,182.82
<b>Warrants paid:</b>		
January.....	10,509,840.32	6,739,281.03
February.....	14,436,983.81	9,435,760.25
March.....	10,997,138.43	7,338,288.42
April.....	8,014,974.93	11,596,093.71
May.....	9,317,179.61	7,733,142.94
June.....	14,404,043.00	6,419,656.23
July.....	9,095,106.06	9,345,731.83
August.....	10,827,117.15	8,464,768.76
September.....	12,528,377.01	9,396,040.23
October.....	13,795,267.69	7,985,134.58
November.....	12,023,590.83	7,464,049.88
December.....	13,308,769.00	8,839,772.83
Total warrants paid during the year.....	139,258,387.84	100,757,720.69
<b>Balances:</b>		
Warrants outstanding at the end of the year.....	13,698,534.16	6,443,462.13

## FIDUCIARY FUNDS.

## Summary of Operations.

Designation of funds.	Balance held by Central Government Dec. 31, 1918.	Deposits and other accretions.	Credit totals.	Withdrawals and other charges.	Balance held by Central Government Dec. 31, 1919.	Debit totals.
Constabulary pension and retirement fund (see page 178).....	₱344,117.30	₱40,691.90	₱384,809.20	₱31,521.67	₱353,287.53	₱384,809.20
Creditors' unclaimed balances.....	24,873.44	14,578.46	39,451.90	36.17	39,415.73	39,451.90
Intestate estates.....	2,297.67	8,707.40	11,005.07	8,614.03	2,391.04	11,005.07
Cebu Street Railway guaranty deposit.....	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Gas franchise guaranty fund.....	20,833.33	0.00	20,833.33	0.00	20,833.33	20,833.33
Public welfare trust fund.....	4,528.39	0.00	4,528.39	2,500.00	2,028.39	4,528.39
Dental hygiene fund.....	53.27	0.00	53.27	0.00	53.27	53.27
Sewer and Waterworks Bonds interest fund (Cebu and Metropolitan Water District).....	401,841.67	330,000.00	731,841.67	0.00	731,841.67	731,841.67
Civil Service Trust Fund.....	121,804.24	33,570.39	155,374.63	72,431.24	82,943.39	155,374.63
Pulupandan-Isabela R. R. Franchise, Sec. 27, Act 2485.....	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
Provincial and Municipal internal revenue.....	100,566.38	6,045,739.64	6,146,306.02	6,312,747.42	(166,441.40)	6,146,306.02
Chinese Educational fund.....	59,304.70	62,140.45	121,445.15	52,500.00	68,945.15	121,445.15
U. S. Shipping Board.....	41,049.42	0.00	41,049.42	20,877.61	20,171.81	41,049.42
Cargoes, German Ships.....	174,206.99	19,153.54	193,360.53	184,430.81	8,929.72	193,360.53
1863 Earthquake Fund.....	108,280.77	28.42	108,309.19	78,573.70	29,735.49	108,309.19
United States Liberty Loan Bonds.....	130,700.00	5,218,400.00	5,349,100.00	14,900.00	5,334,200.00	* 5,349,100.00
Public Works Bond Issue, Santa Cruz and Majayjay, Laguna.....	0.00	130,000.00	130,000.00	90,000.00	40,000.00	130,000.00
Meykawayan franchise, Electric Light.....	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
Tabaco Electric Light franchise.....	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
Aparri Electric Light franchise.....	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
Sociedad Magsasaka, Electric Light franchise.....	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
Pampanga Electric Light franchise.....	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
Lizarraga Hermanos, Railroad franchise.....	0.00	800.00	800.00	0.00	800.00	800.00
Totals.....	1,547,457.57	11,908,810.20	13,456,267.77	6,869,132.65	6,587,135.12	13,456,267.77

\* Par \$2,667,100.00.

## DEPOSITORY FUNDS.

## Summary of Operations.

Designation of funds.	Balance held by Central Government Dec. 31, 1918.	Deposits and other accretions.	Credit totals.	Withdrawals and other charges.	Balance held by Central Government Dec. 31, 1919.	Debit totals.
Money order fund.....	₱1,271,948.86	₱38,203,883.10	₱39,475,831.96	₱38,152,175.76	₱1,323,656.20	₱39,475,831.96
Sewer and waterworks bond sinking fund (see page 180)	2,194,982.35	279,801.49	2,474,783.84	43,200.00	2,431,583.84	2,474,783.84
Cebu waterworks bond sinking fund.....	31,061.67	5,402.50	36,464.17	0.00	36,464.17	36,464.17
Treasury depositors.....	51,052,577.47	208,324,050.05	259,376,627.52	255,649,221.88	3,727,405.64	259,376,627.52
City of Manila open account.....	(472,584.94)	7,789,783.38	7,317,198.44	10,029,779.41	(2,712,580.97)	7,317,198.44
Postal savings bank depositors (see page 179).....	4,983,207.60	7,914,062.12	12,897,269.72	6,689,170.87	6,208,098.85	12,897,269.72
Southern lines bond sinking fund.....	4,448.00	4,488.00	8,936.00	0.00	8,936.00	8,936.00
Santa Cruz, Laguna, water- works bond sinking fund.....	0.00	1,743.42	1,743.42	0.00	1,743.42	1,743.42
Totals.....	59,065,641.01	262,523,214.06	321,588,855.07	310,563,547.92	11,025,307.15	321,588,855.07



## THE PUBLIC DEBT OF THE CENTRAL GOVERNMENT.

## Bonded indebtedness.

Issue.	Date of maturity.	Interest payable.	Authorization.	Amount.
Friar lands $\frac{1}{30}$ year 4 per cent gold bonds.....	Feb. 1, 1934.....	February, May, August and November.	Act of Congress, approved July 1, 1902, and Act 1034 Philippine Commission.....	₱14,000,000.00
Public works $\frac{1}{30}$ year 4 per cent gold bonds:				
First issue.....	Mar. 1, 1935.....	March, June, September and December.	Act of Congress, approved February 6, 1905 and Acts 1301, 1444 and 1915 of the Philippine Commission and Legislature.	5,000,000.00
Second issue.....	Feb. 1, 1936.....	February, May, August and November.		2,000,000.00
Third issue.....	Aug. 1, 1939.....	February, May, August and November.		3,000,000.00
Railroad purchase $\frac{1}{30}$ year 4 per cent gold bonds.....	Dec. 1, 1946.....	March, June, September and December.	Act of Congress, approved August 29, 1916 and Act 2615, Philippine Legislature .....	8,000,000.00
Total bonded indebtedness.....				32,000,000.00

## Loan Debt.

Object of loan.	Date of maturity.	Source of funds.	Authorization.	Amount, Dec. 31, 1919.
Bulkhead, Piers 3 and 5 waterfront..	March 30, 1925..	Currency Reserve Fund..	Acts 2465 and 2494, Philippine Legislature.....	₱126,000.00
Bulkhead, Piers 3 and 5 waterfront..	March 28, 1925..	Currency Reserve Fund..	Acts 2465 and 2494, Philippine Legislature.....	9,000.00
Mindanao and Sulu Filipino Colonies..	March 19, 1920..	Currency Reserve Fund..	Act 2465, Philippine Legislature .....	75,000.00
Cagayan Filipino Colonies.....	July 17, 1920..	Currency Reserve Fund..	Act 2465, Philippine Legislature .....	15,000.00
Mindanao and Sulu Filipino Colonies..	Aug. 2, 1920..	Currency Reserve Fund..	Act 2465, Philippine Legislature .....	60,000.00
Bulkhead, Piers 3 and 5 waterfront..	Sept. 1, 1927..	Currency Reserve Fund..	Act 2494, Sec. 3, Philippine Legislature.....	340,000.00
Total loan debt.....				625,000.00

## Guaranteed interest on Philippine Railway and Manila Railroad Bonds and interest on Bonded and Loan Debt, Accrued and Unpaid.

	Manila Railroad bonds.	Philippine railway bonds.	Friar lands bonds.	Public works bonds.	Railroad purchase bonds.	Loan Debt.	Total.
<i>Credits.</i>							
Balance, December 31, 1918 (Cash-Treasury).....	₱29,240.00	₱860,920.00	₱665,253.33	₱226,400.00	₱585,326.67	₱984.25	₱2,368,124.25
Interest accrued, fiscal year 1919.....	0.00	683,920.00	560,000.00	400,000.00	320,000.00	874.00	1,964,794.00
	29,240.00	1,544,840.00	1,225,253.33	626,400.00	905,326.67	1,858.25	4,332,918.25
<i>Debits.</i>							
Interest paid, fiscal year 1919.....	0.00	291,320.00	0.00	0.00	0.00	984.25	292,304.25
Balance, December 31, 1919.....	29,240.00	1,253,520.00	1,225,253.33	626,400.00	905,326.67	874.00	4,040,614.00
	29,240.00	1,544,840.00	1,225,253.33	626,400.00	905,326.67	1,858.25	4,332,918.25

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## CONSTABULARY PENSION AND RETIREMENT FUND.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Current assets</b> .....	<b>₱353,287.53</b>	<b>Capital</b> .....	<b>₱343,972.28</b>
Investments and securities.....	314,618.00	Fixed capital .....	0.00
Philippine Railway bonds .....	₱30,400.00	Current capital.....	343,972.28
Manila Railway Co. (1906) Ltd. bonds....	33,218.00		
Sewer and waterworks bonds—			
First series.....	60,000.00		
Third series.....	6,000.00		
United States Liberty Loan bonds.....	120,000.00		
Real Estate Mortgage loans .....	65,000.00		
	<u>314,618.00</u>		
Accrued interest .....	6,003.00	<b>Current liabilities</b> .....	<b>9,315.25</b>
Cash, collecting officers.....	945.00	Accounts payable .....	9,315.25
Drawing account, Insular Treasury....	31,721.53		
<b>Total assets</b> .....	<b>353,287.53</b>	<b>Total liabilities</b> .....	<b>353,287.53</b>

## Statement of Capital Account.

Debits.		Credits.	
<b>Balance, December 31, 1919 (see balance sheet)</b> .....	<b>₱343,972.28</b>	<b>Balance, December 31, 1918</b> .....	<b>₱337,299.45</b>
		Net profits for the year (see operation statement) .....	6,672.83
<b>Total debits</b> .....	<b>343,972.28</b>	<b>Total credits</b> .....	<b>343,972.28</b>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Operating revenue:</b>			
Interest on Investments—			
Philippine Railway bonds.....	₱1,280.00	₱1,280.00	₱0.00
Manila Railway Company (1906) Ltd. bonds.....	367.12	1,668.98	— 1,301.86
Sewer and waterworks bonds.....	2,579.99	2,640.00	— 60.01
United States Liberty Loan bonds.....	4,214.06	1,996.41	+ 2,217.65
Mortgage loans.....	4,105.00	5,200.00	— 1,095.00
Bank deposit.....	0.00	370.22	— 370.22
Assessments, Section 872, Administrative Code (Act 2711) .....	25,648.33	23,910.08	+ 1,738.25
	<u>38,194.50</u>	<u>37,065.69</u>	<u>+ 1,128.81</u>
<b>Operating expense:</b>			
Pension payments.....	31,521.67	32,137.29	— 615.62
<b>Net profits for the year</b> .....	<b>6,672.83</b>	<b>4,928.40</b>	<b>+ 1,744.43</b>

## THE POSTAL SAVINGS BANK, ACT 1493.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Current assets</b> .....	<b>₱6,208,098.85</b>	<b>Capital</b> .....	<b>₱50,225.08</b>
Investments and securities.....	5,959,824.65	Current capital.....	50,225.08
Philippine Railway bonds.....	₱505,000.00	<b>Current liabilities</b> .....	<b>6,157,873.77</b>
Manila Railway Company (1906) Ltd. bonds.....	323,875.50	Deposits.....	6,143,868.52
Manila Sewer and Water works bonds.....	460,000.00	Savings stamps unredeemed.....	14,005.25
United States Liberty Loan bonds.....	350,000.00		
Mortgage loans.....	2,370,431.66		
Assigned gratuities, Act 2589.....	430,517.49		
Fixed deposits in the Philippine National Bank.....	1,520,000.00		
	<u>5,959,824.65</u>		
Accrued interest.....	91,819.84		
Drawing account, Insular Treasury.....	156,454.36		
<b>Total assets</b> .....	<b>6,208,098.85</b>	<b>Total liabilities</b> .....	<b>6,208,098.85</b>

## Statement of Capital Account.

Debits.		Credits.	
<b>Balance, December 31, 1919</b> (see balance sheet).....	<b>₱50,225.03</b>	<b>Balance, (deficit) December 31, 1918</b> .....	<b>₱(5,739.76)</b>
		Net profits for the year (see operation statement).....	55,964.84
<b>Total debits</b> .....	<b>50,225.08</b>	<b>Total credits</b> .....	<b>50,225.08</b>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Operating revenue:</b>			
Interest on investments and securities.....	₱65,468.81	₱60,062.40	+ ₱5,406.41
Interest on mortgage loans.....	114,502.70	121,712.63	- 7,209.93
Interest on deposits in the Philippine National Bank.....	61,103.04	31,350.29	+ 29,752.75
Discounts.....	35,682.21	40,705.99	- 5,023.78
Less interests paid depositors.....	(112,309.15)	(91,565.31)	- 20,743.84
	<u>164,447.61</u>	<u>162,266.00</u>	<u>+ 2,181.61</u>
<b>Operating expense:</b>			
Administrative, supervisory and clerical service.....	79,347.73	73,622.17	+ 5,725.56
Consumption of supplies.....	17,092.73	13,365.26	+ 3,727.47
Postage and telegrams.....	5,653.69	5,646.73	+ 6.96
Rental of offices.....	3,075.50	2,858.17	+ 217.33
Other expense.....	3,513.25	4,586.04	- 1,072.79
	<u>108,682.90</u>	<u>100,078.37</u>	<u>+ 8,604.53</u>
<b>Operating income</b> .....	<b>55,764.71</b>	<b>62,187.63</b>	<b>- 6,422.92</b>
<b>Other income</b> .....	<b>200.13</b>	<b>44.52</b>	<b>+ 155.61</b>
<b>Net profits for the year</b> (see statement of capital account).....	<b>55,964.84</b>	<b>62,232.15</b>	<b>- 6,267.31</b>

## REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

## MANILA SEWER AND WATERWORKS BOND SINKING FUND.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
<b>Current assets.....</b>	<b>₱2,431,583.84</b>	<b>Capital .....</b>	<b>₱2,431,583.84</b>
Investments and securities:		Reserve for sinking fund.....	2,431,583.84
Sewer and water-			
works bonds .....	₱762,000.00		
Manila Railroad			
bonds .....	41,522.50		
Public works bonds..	112,000.00		
Philippine Railway			
bonds .....	328,000.00		
Stock, Bank of the			
Philippine Is-			
lands .....	114,950.00		
Provincial and mu-			
nicipal loans.....	540,950.00		
	1,899,422.50		
Accrued interest.....	19,157.21		
Drawing account, Insular Treasury....	513,004.13		
<b>Total assets.....</b>	<b>2,431,583.84</b>	<b>Total liabilities.....</b>	<b>2,431,583.84</b>

## Operation Statement.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Operating revenue:</b>			
Interest on sewer and waterworks bonds.....	₱30,480.00	₱25,080.00	+ ₱5,400.00
Interest on public works bonds.....	4,480.00	4,480.00	0.00
Dividends on stock, Bank of the Philippine Islands.....	8,610.00	6,888.00	+ 1,722.00
Interest on Philippine Railway Company bonds.....	14,000.00	14,000.00	0.00
Interest on Manila Railroad Company bonds.....	665.69	717.45	- 51.76
Interest on provincial and municipal loans.....	23,405.80	30,344.26	- 6,938.46
	81,641.49	81,509.71	+ 131.78
<b>Operating expense.....</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net profits for the year.....</b>	<b>81,641.49</b>	<b>81,509.71</b>	<b>+ 131.78</b>
Add—Contribution from current surplus.....	154,960.00	154,960.00	0.00
<b>Total accruals for the year.....</b>	<b>236,601.49</b>	<b>236,469.71</b>	<b>+ 131.78</b>
Add—Reserve balance at the beginning of the year.....	2,194,982.35	1,958,512.64	+ 236,469.71
<b>Reserve balance at the end of the year.....</b>	<b>2,431,583.84</b>	<b>2,194,982.35</b>	<b>+236,601.49</b>

**THE CITY OF MANILA.**



## THE CITY OF MANILA IN DETAIL.

**General Explanatory Remarks.**—The city of Manila is divided into thirteen districts for administrative and other municipal purposes and has a land area of 14 square miles. According to the last official census of 1918 its population was 283,613. During the latter part of 1916 the old quasi-commission form of government was abolished pursuant to the provisions of the new charter and among other changes effected a separate and distinct legislative body was created. In conformity with existing law the Government of the city is vested in a Mayor and a Municipal Board, the latter being composed of ten members duly elected by popular vote to hold office for a term of three years.

The following tabulation has been prepared to show the general organization of the city of Manila as of December 31, 1919:

Legislative.....	The Municipal Board.
Judicial.....	{ The municipal court. Justice of the peace court.
Executive.....	{ Administrative department. Department of engineering and public works. Police department. Law department. Fire department. Department of city schools.

As in the case of all other branches of the government, the Insular Auditor has exclusive administrative jurisdiction over accounts of every description appertaining to the city of Manila, and accordingly, receives and audits all city accounts on the basis of accounting instructions prescribed by him pursuant to statutory requirements.

The city of Manila, under the provisions of the new charter, receives an annual contribution of ₱1,000,000 from the Central Government in consideration of certain "privileges and exemptions enjoyed by the Insular Government within the city and the burden imposed by reason of the location therein of the capital of the Islands." It should be mentioned in this connection that provision is also made in said charter for the gratuitous performance of certain specific municipal duties by the Bureaus of Audits, Civil Service, Treasury, Supply, Education and Health. On the other hand, the Central Government is compensated by the city for services rendered by the Insular Collector of Internal Revenue in his official capacity as ex-officio city assessor and collector in the sum of ₱100,000 per annum.

**Financial Status.**—The general balance sheet as of December 31, 1919, compared with December 31, 1918, appearing on page 185 reflects and otherwise exhibits the financial condition of the city of Manila in its corporate capacity as the capital and principal municipality of the Philippines. This balance sheet, which is purely and simply a concrete presentation of financial data, arranged to conform to essential accounting requirements, is in turn supported by the consolidated operation statement on page 186. This statement, as is generally understood, is usually referred to in commercial business as the profit and loss account, and, as here presented, has been prepared to exhibit the summarized results of the city's activities from the standpoint of income derived from taxation and other sources as well as the net cost or expense of operation, this expense being specifically and functionally classified to indicate the purpose for which it was incurred. The statistics from which practically all of the general results as shown in the consolidated operation statement have been compiled, other than revenue from taxation and incidental revenue, are contained in the statement of commercial and industrial activities on page 189 and the statement on page 190 showing the relation of departments to the functional cost of government. These statements as will be noted by reference thereto show in detail the gross operating expense and income of the city according to departments and divisions as well as the net expense or income of each entity for the fiscal year 1919 as compared with the fiscal year 1918.

The balance sheet discloses that appropriations aggregating ₱2,512,506.28 were in force on December 31, 1919, and the current surplus on that date was overdrawn in the amount of ₱2,162,520.07. It is therefore apparent that the general unappropriated surplus of the city was overdrawn in the sum of ₱4,675,026.35 at the close of the fiscal year 1919.

**General Statement of Surplus and Reserves.**—The condensed statement on page 188 shows the current surplus and reserve balances at the beginning of the year, summarized accruals and withdrawals during the year and the closing balances at the end of the year.

**Consolidated Operation Statement.**—This statement, which appears on page 186 might be more properly termed profit and loss statement, as it is generally called in commercial accounting, since it embodies all income, expense and adjustment items that operate to increase or decrease the surplus of the city as a whole. It is in short a statement presenting according to prescribed classifications the summarized statistical results of the operation activities of the city during the year under review, in comparison with the preceding fiscal period, and is designed to reflect *net* figures, particularly with reference to the items under "capital expense."

**Consolidated Budget Statement.**—The consolidated budget statement as presented on page 187 records all accruals to and withdrawals from the current surplus during the period under consideration and has been prepared to clearly exhibit the financial activities of the city in so far as they affect the various appropriations in force during the year. The budget credits, consisting of revenue from taxation, incidental revenue, earnings on account of operation and other receipts, represent the gross accruals for the year affecting the current surplus, and show the various sources from which derived, while the budget charges represent the gross withdrawals from appropriations for purposes as indicated. The appropriation statements on pages 191 and 192 set forth the same withdrawals according to individual appropriation accounts and also show the expenditures of the city as a whole, subdivided according to the classifications prescribed and published in general circulars issued by the Bureau of Audits. The withdrawals during the year in excess of those for the preceding fiscal year amounted to ₱1,594,890.50. The various items that brought about this increase in expenditures are shown in sufficient detail, for explanatory purposes in the comparative statement of appropriation charges on page 191. These appropriation statements are designed to support the budget statement as regards current expenditures and to otherwise present a complete synopsis of all appropriations in effect during the year.

**Subsidiary Statements.**—Pages 194 to 209 of this report are devoted to the presentation of the separate financial and operation statements of the city, arranged according to departments and funds, showing in detail the financial and statistical data from which the aforementioned consolidated and general statements have been compiled.



## GENERAL BALANCE SHEET, DECEMBER 31, 1919 COMPARED WITH DECEMBER 31, 1918.

Reference page.	Assets.	December 31, 1919.	December 31, 1918.	Increase (+) Decrease (-).
	<b>Fixed property.....</b>	<b>P19,295,821.19</b>	<b>P26,287,220.70</b>	<b>-P6,991,399.51</b>
	Land.....	2,196,406.64	2,043,521.28	+ 152,885.36
	Buildings and improvements.....	2,152,697.22	1,555,288.45	+ 597,408.77
	Docks and wharves.....	17,944.95	17,944.95	0.00
	Telegraph, telephone and cable lines.....	113,446.79	113,446.79	0.00
	Sewerage and watersupply systems.....	(a) 0.00	8,370,307.14	- 8,370,307.14
	Artesian wells.....	27,092.12	9,503.88	+ 17,588.24
	Highways and bridges.....	4,771,795.36	4,148,629.67	+ 623,165.69
	Parks and monuments.....	8,124,460.87	8,110,443.34	+ 14,017.53
	Watercraft and appurtenances.....	60,267.44	38,384.67	+ 21,882.77
	Motor vehicles and accessories.....	189,269.25	173,274.57	+ 15,994.68
	Land transportation equipment (other than motor).....	371,504.26	311,468.89	+ 60,035.37
	Industrial machinery and implements.....	139,088.86	311,489.27	- 172,400.41
	Hand tools.....	155,626.79	173,285.53	- 17,658.74
	Furniture and office equipment.....	384,289.01	358,584.10	+ 25,704.91
	Ordnance.....	29,619.72	29,645.72	- 26.00
	Technical and scientific equipment.....	10,325.36	6,765.71	+ 3,559.65
	Fire protection equipment.....	327,758.18	300,592.93	+ 27,165.25
	Telegraph, telephone and cable equipment.....	142,422.35	142,552.95	- 130.60
	Other equipment.....	81,806.02	72,090.86	+ 9,715.16
	<b>Sinking fund assets.....</b>	<b>(a) 0.00</b>	<b>2,194,982.35</b>	<b>- 2,194,982.35</b>
	Investments and securities.....	0.00	1,934,927.50	- 1,934,927.50
	Accrued interest.....	0.00	19,457.26	- 19,457.26
	Cash, Insular Treasury.....	0.00	240,597.59	- 240,597.59
	<b>Current assets.....</b>	<b>(1,446,924.49)</b>	<b>934,056.87</b>	<b>- 2,380,981.36</b>
	Supplies and materials.....	190,773.84	457,863.99	- 267,090.15
	Sales stock.....	251,748.81	62,064.11	+ 189,684.70
	Work in process.....	22,607.01	0.00	+ 22,607.01
	Accounts receivable.....	351,118.62	146,613.19	+ 204,505.43
	Investments and securities.....	25,000.00	25,000.00	0.00
	Cash, collecting and disbursing officers.....	424,408.20	325,833.85	+ 98,574.35
	Cash, Insular Treasury (overdrawn).....	(2,712,580.97)	(83,318.27)	- 2,629,262.70
	<b>Deferred charges.....</b>	<b>3,883.96</b>	<b>846.95</b>	<b>+ 3,037.01</b>
	<b>Total assets.....</b>	<b>17,852,780.66</b>	<b>29,417,106.87</b>	<b>- 11,564,326.21</b>
	<b>Liabilities and Surplus.</b>			
	<b>The public debt.....</b>	<b>473,800.00</b>	<b>8,612,400.00</b>	<b>- 8,138,600.00</b>
	Bonded indebtedness.....	(a) 0.00	8,000,000.00	- 8,000,000.00
209	Loans payable.....	473,800.00	612,400.00	- 138,600.00
	<b>Current liabilities.....</b>	<b>719,479.54</b>	<b>761,414.60</b>	<b>- 41,935.06</b>
	Accounts payable.....	457,506.00	154,968.61	+ 302,537.39
	Accrued leave payable.....	261,973.54	217,179.32	+ 44,794.22
	Interest accrued.....	(a) 0.00	389,266.67	- 389,266.67
	<b>Deferred credits.....</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total liabilities.....</b>	<b>1,193,279.54</b>	<b>9,373,814.60</b>	<b>- 8,180,535.06</b>
188	<b>Reserves.....</b>	<b>18,822,021.19</b>	<b>19,869,803.05</b>	<b>- 1,047,781.86</b>
	Surplus invested in fixed property.....	18,822,021.19	17,674,820.70	+ 1,147,200.49
	Surplus invested in sinking fund.....	(a) 0.00	2,194,982.35	- 2,194,982.35
187	<b>Current surplus.....</b>	<b>(2,162,520.07)</b>	<b>173,489.22</b>	<b>- 2,336,009.29</b>
	Appropriated.....	2,512,506.28	2,711,837.66	- 199,331.38
	Unappropriated (deficit).....	(4,675,026.35)	(2,538,348.44)	- 2,136,677.91
186	<b>Total surplus.....</b>	<b>16,659,501.12</b>	<b>20,043,292.27</b>	<b>- 3,383,791.15</b>
	<b>Total liabilities and surplus.....</b>	<b>17,852,780.66</b>	<b>29,417,106.87</b>	<b>- 11,564,326.21</b>

(a) These accounts have been transferred to the Metropolitan Water District as per section 8 of Act 2832.

## CONSOLIDATED OPERATION STATEMENT.

Reference page.	Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
	<b>Revenue:</b>			
	Revenue from taxation.....	P2,419,157.68	P2,196,016.17	+ P223,141.51
	Real estate tax.....	1,703,391.27	1,570,666.30	+ 132,724.97
	Licenses and business tax.....	302,363.16	248,978.45	+ 53,384.71
	Cedula tax.....	205,074.50	200,695.00	+ 4,379.50
	Internal revenue participation.....	86,583.56	86,583.56	0.00
	Franchise tax.....	121,160.86	88,677.35	+ 32,483.51
	Special assessments.....	584.33	415.51	+ 168.82
	Incidental revenue.....	274,226.94	188,283.28	+ 85,943.66
	Fines and forfeitures.....	264,247.37	173,019.02	+ 91,228.35
	Other.....	9,979.57	15,264.26	- 5,284.69
	Other revenue.....	2,914,917.65	2,730,460.90	+ 184,456.75
	Operating income from commercial and industrial units.....	2,914,884.65	2,697,924.34	+ 216,960.31
	Other income of operating units.....	33.00	32,536.56	- 32,503.56
	<b>Total revenue.....</b>	<b>5,608,302.27</b>	<b>5,114,760.35</b>	<b>+ 493,541.92</b>
	<b>Cost of revenue.....</b>	<b>1,588,162.75</b>	<b>1,215,913.52</b>	<b>+ 372,249.23</b>
190	Expense of revenue collection.....	103,681.39	106,122.28	- 2,440.89
189	Operating expense of commercial and industrial units.....	1,484,481.36	1,109,791.24	+ 374,690.12
	<b>Net revenue.....</b>	<b>4,020,139.52</b>	<b>3,898,846.83</b>	<b>+ 121,292.69</b>
	Add—			
	Cash contributions from the Central Government.....	1,053,084.19	1,379,237.99	- 326,153.80
	Cash contributions from the public.....	0.00	14,748.50	- 14,748.50
	Profits from sales of fixed property.....	10,841.12	2,314.63	+ 8,526.49
	Deduct—			
192	Interest on funded debt.....	320,000.00	320,000.00	0.00
192	Interest on loan debt.....	19,293.53	12,789.93	+ 6,503.60
	<b>Increment for the year.....</b>	<b>4,744,771.30</b>	<b>4,962,358.02</b>	<b>- 217,586.72</b>
	Add—			
185	Surplus brought forward from prior year.....	20,043,292.27	19,081,404.00	+ 961,888.27
	Repayments to prior year expense.....	9,413.23	1,698.60	+ 7,714.63
	Inventory adjustments (supplies and materials).....	4,353.05	0.00	+ 4,353.05
	Deduct—			
	Bond fund surplus dropped and transferred to Metropolitan Water District as per Act 2832.....	2,619,809.27	0.00	+ 2,619,809.27
	Inventory adjustments of fixed property.....	605,860.72	5,145.77	+ 600,714.95
	Debit adjustments—prior year.....	4,096.34	11,906.96	- 7,810.62
	<b>Accrued capital.....</b>	<b>21,572,063.52</b>	<b>24,028,407.89</b>	<b>- 2,456,344.37</b>
190	<b>Capital expense:</b>			
	General administration.....	177,158.35	139,368.18	+ 37,790.17
	Legislation.....	73,614.40	52,962.56	+ 20,651.84
	Adjudication.....	22,480.75	29,993.67	- 7,512.92
	Executive direction and control.....	81,063.20	56,411.95	+ 24,651.25
	Protective service.....	2,351,535.51	1,905,941.51	+ 445,594.00
	National defense.....	0.00	2,999.24	- 2,999.24
	Law and order.....	1,162,476.73	810,633.77	+ 351,842.96
	Public health.....	761,071.81	639,072.59	+ 121,999.22
	Protection against forces majeures.....	274,991.77	311,872.00	- 36,880.23
	Other protective service.....	152,995.20	141,363.91	+ 11,631.29
	Social improvements.....	1,206,884.69	968,437.06	+ 238,447.63
	Public education.....	790,505.65	622,323.82	+ 168,181.83
	Public corrections.....	118,959.46	87,947.56	+ 31,011.90
	Public recreation.....	160,452.58	118,671.11	+ 41,781.47
	Public charities.....	136,967.00	139,494.57	- 2,527.57
	Economic development.....	1,176,983.85	971,368.87	+ 205,614.98
	Maintenance of public highways.....	1,176,983.85	971,368.87	+ 205,614.98
	<b>Total capital expense.....</b>	<b>4,912,562.40</b>	<b>3,985,115.62</b>	<b>+ 927,446.78</b>
185	<b>Surplus carried forward (see balance sheet).....</b>	<b>16,659,501.12</b>	<b>20,043,292.27</b>	<b>- 3,383,791.15</b>

## CONSOLIDATED BUDGET STATEMENT, FISCAL YEAR 1919 COMPARED WITH FISCAL YEAR 1918.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Budget credits:</b>			
Revenue from taxation.....	₱2,419,157.68	₱2,196,016.17	+ ₱223,141.51
Real estate.....	1,703,391.27	1,570,666.30	+ 132,724.97
Licenses and business tax.....	302,363.16	248,978.45	+ 53,384.71
Cedula tax.....	205,074.50	200,695.00	+ 4,379.50
Internal revenue participation.....	86,583.56	86,583.56	0.00
Franchise tax.....	121,160.86	88,677.35	+ 32,483.51
Special assessments.....	584.33	415.51	+ 168.82
<b>Incidental revenue.....</b>	<b>274,226.94</b>	<b>188,283.28</b>	<b>+ 85,943.66</b>
Fines and forfeitures.....	264,247.37	173,019.02	+ 91,228.35
Other.....	9,979.57	15,264.26	- 5,284.69
<b>Earnings and other credits.....</b>	<b>4,137,818.13</b>	<b>4,381,594.56</b>	<b>- 243,776.43</b>
Operating income from commercial and industrial units.....	2,914,884.65	2,697,924.34	+ 216,960.31
Other income of operating units.....	33.00	32,536.56	- 32,503.56
Income incidental to functional activities.....	130,747.88	104,074.77	+ 26,673.11
Sales of fixed property.....	26,259.67	163,280.76	- 137,021.09
Voluntary contributions from the public.....	0.00	14,748.50	- 14,748.50
Cash contributions from the central government.....	1,053,084.19	1,379,237.99	- 326,153.80
Credit adjustments—prior year:			
Add—			
Accounts payable adjustments.....	9,413.23	1,698.60	+ 7,714.63
Inventory adjustments (supplies and materials).....	4,353.05	0.00	+ 4,353.05
Deduct—			
Inventory adjustments (supplies and materials).....	0.00	9,442.34	- 9,442.34
Cancellation of prior year credits.....	957.54	2,464.62	- 1,507.08
<b>Total budget credits.....</b>	<b>6,831,202.75</b>	<b>6,765,894.01</b>	<b>+ 65,308.74</b>
<b>Budget charges:</b>			
Revenue service.....	1,566,144.62	1,168,439.98	+ 397,704.64
Expense of revenue collection.....	103,789.45	106,526.72	- 2,737.27
Operating expense of commercial and industrial units.....	1,462,355.17	1,061,913.26	+ 400,441.91
<b>Debt service.....</b>	<b>714,495.02</b>	<b>649,859.64</b>	<b>+ 64,635.38</b>
Interest on public debt.....	339,293.53	332,789.93	+ 6,503.60
Payments to sinking fund.....	236,601.49	236,469.71	+ 131.78
Repayment of loans.....	138,600.00	80,600.00	+ 58,000.00
<b>General welfare service.....</b>	<b>5,017,792.51</b>	<b>4,015,409.91</b>	<b>+ 1,002,382.60</b>
Legislation.....	73,877.51	53,310.26	+ 20,567.25
Adjudication.....	92,870.77	74,639.35	+ 18,231.42
Executive direction and control.....	106,099.07	76,546.78	+ 29,552.29
Law and order.....	1,165,292.45	809,794.96	+ 355,497.49
National defense.....	0.00	2,999.24	- 2,999.24
Public health.....	752,662.31	639,072.59	+ 113,589.72
Protection against forces majeures.....	276,728.41	242,020.12	+ 34,708.29
Other protective service.....	168,595.09	160,897.03	+ 7,698.06
Public education.....	796,419.30	630,083.82	+ 166,335.48
Public corrections.....	123,112.63	96,511.21	+ 26,601.42
Public recreation.....	159,047.16	118,671.11	+ 40,376.05
Public charities.....	139,419.00	139,494.57	- 75.57
Development of commerce.....	1,163,668.81	971,368.87	+ 192,299.94
<b>Outlays.....</b>	<b>1,677,415.66</b>	<b>1,550,386.58</b>	<b>+ 127,029.08</b>
Purchase of land.....	157,792.76	94,267.38	+ 63,525.38
Purchase and construction of public works.....	1,269,220.61	1,323,682.83	- 54,462.22
Purchase and construction of equipment.....	250,402.29	132,436.37	+ 117,965.92
<b>Debit adjustments—prior year.....</b>	<b>3,138.80</b>	<b>0.00</b>	<b>+ 3,138.80</b>
Accounts receivable written off.....	3,138.80	0.00	+ 3,138.80
<b>Total budget charges.....</b>	<b>8,978,986.61</b>	<b>7,384,096.11</b>	<b>+ 1,594,890.50</b>
<b>Decrease in current surplus during the year.....</b>	<b>(2,147,783.86)</b>	<b>(618,202.10)</b>	<b>- 1,529,581.76</b>
Add—			
Current surplus at the beginning of the year.....	173,489.22	791,691.32	- 618,202.10
Bond fund surplus dropped and transferred to Metropolitan Water District, Act 2832.....	(188,225.43)	0.00	- 188,225.43
<b>Current surplus at the end of the year (see balance sheet).....</b>	<b>(2,162,520.07)</b>	<b>173,489.22</b>	<b>- 2,336,009.29</b>

## STATEMENT OF CURRENT SURPLUS AND RESERVES FOR 1919.

	Current Sur- plus, appro- priated and unappropriated.	Reserves Invested		Total.
		In sewer and Waterworks Bond Sinking Fund.	In fixed property.	
<b>Accruals:</b>				
Current receipts—				
Revenue from taxation.....	₱2,419,157.68	₱0.00	₱0.00	₱2,419,157.68
Incidental revenue.....	274,226.94	0.00	0.00	274,226.94
Earnings and other credits.....	4,043,367.90	0.00	0.00	4,043,367.90
Investments in fixed property—				
Land.....	0.00	0.00	157,792.76	157,792.76
Buildings and improvements.....	0.00	0.00	601,105.13	601,105.13
Watersupply head-control, reservoirs, pump- ing stations and conduits.....	0.00	0.00	35,009.14	35,009.14
Artesian wells.....	0.00	0.00	17,588.24	17,588.24
Highways, bridges and ferries.....	0.00	0.00	601,200.40	601,200.40
Parks and monuments.....	0.00	0.00	14,317.70	14,317.70
Watercraft and appurtenances.....	0.00	0.00	21,923.77	21,923.77
Motor vehicles and accessories.....	0.00	0.00	33,790.88	33,790.88
Other land transportation equipment.....	0.00	0.00	103,583.36	103,583.36
Industrial machinery and implements.....	0.00	0.00	15,141.65	15,141.65
Hand tools.....	0.00	0.00	4,595.38	4,595.38
Furniture and office equipment.....	0.00	0.00	33,333.92	33,333.92
Technical and scientific equipment.....	0.00	0.00	3,786.56	3,786.56
Fire protection equipment.....	0.00	0.00	21,262.50	21,262.50
Telegraph, telephone and cable instruments and apparatus.....	0.00	0.00	45.68	45.68
Other equipment.....	0.00	0.00	12,938.59	12,938.59
Redemption and amortization of bonded and loan debt—				
Allotment accruing to sinking fund.....	0.00	154,960.00	0.00	154,960.00
Earnings accruing to sinking fund.....	0.00	81,641.49	0.00	81,641.49
Partial redemption of public loan debt.....	0.00	0.00	138,600.00	138,600.00
Total accruals.....	6,736,752.52	236,601.49	1,816,015.66	8,789,369.67
<b>Withdrawals:</b>				
Current expenditures—				
Expense of revenue collection.....	103,789.45	0.00	0.00	103,789.45
Operating expense of commercial and in- dustrial units.....	1,462,355.17	0.00	0.00	1,462,355.17
Debt service.....	632,853.53	0.00	0.00	632,853.53
General welfare service.....	5,017,792.51	0.00	0.00	5,017,792.51
Outlays.....	1,677,415.66	0.00	0.00	1,677,415.66
Reserve withdrawals—				
Fixed property dropped by sale.....	0.00	0.00	15,418.55	15,418.55
Depreciation accruals in fixed property.....	0.00	0.00	47,535.90	47,535.90
Total withdrawals.....	8,894,206.32	0.00	62,954.45	8,957,160.77
Net accruals during the year.....	(2,157,453.80)	236,601.49	1,753,061.21	(167,791.10)
Add—				
Current surplus and reserves brought for- ward from prior year.....	173,489.22	2,194,982.35	17,674,820.70	20,043,292.27
Credit adjustments—prior year.....	13,766.28	0.00	0.00	13,766.28
	(1,970,198.30)	2,431,583.84	19,427,881.91	19,889,267.45
Deduct—				
Current surplus transferred to Metropolitan Water District, Act 2832.....	188,225.43	2,431,583.84	0.00	2,619,809.27
Debit adjustments—prior year.....	4,096.34	0.00	0.00	4,096.34
Fixed property dropped from account and inventory adjustments.....	0.00	0.00	605,860.72	605,860.72
	192,321.77	2,431,583.84	605,860.72	3,229,766.33
Current surplus and reserve balances, December 31, 1919 (see balance sheet).....	(2,162,520.07)	0.00	18,822,021.19	16,659,501.12

## STATEMENT OF COMMERCIAL AND INDUSTRIAL ACTIVITIES.

Departments and Funds.	Fiscal Year 1919.		Fiscal Year 1918.		Net Operating Income.		Increase (+) Decrease (-).
	Income.	Expense.	Income.	Expense.	Fiscal Year 1919.	Fiscal Year 1918.	
Administrative Department.	₱83.00	₱0.00	₱32,536.56	₱0.00	₱33.00	₱32,536.56	- ₱32,503.56
Sewer and Waterworks Bond Sinking Fund	81,641.49	0.00	81,509.71	0.00	81,641.49	81,509.71	+ 131.78
Department of Engineering and Public Works:							
Division of Sanitation.	95,844.28	12,842.45	63,735.40	308.00	83,001.83	63,427.40	+ 19,574.43
Division of Land Transportation	141,257.00	91,284.15	136,656.09	82,644.59	49,972.85	54,011.50	- 4,038.65
Division of Markets and Slaughter-houses.	679,853.48	115,085.23	625,737.98	101,409.07	564,768.25	524,328.91	+ 40,439.34
Division of Parks, Cemeteries and Public Grounds.	98,152.48	22,631.10	70,278.26	12,161.21	75,521.38	58,117.05	+ 17,404.33
Division of Sewers and Waterworks.	485,067.12	88,384.82	718,815.32	86,125.38	396,682.30	632,689.94	- 236,007.64
Division of Engineering, Construction and Repair.	1,333,068.80	1,154,253.61	1,001,191.58	827,142.99	178,815.19	174,048.59	+ 4,766.60
Total operating income and expense of commercial and industrial units.	2,914,884.65	1,484,481.36	2,697,924.34	1,109,791.24	1,430,403.29	1,588,133.10	- 157,729.81
Total other income of operating units.	33.00	0.00	32,536.56	0.00	33.00	32,536.56	- 32,503.56
Grand total.	2,914,917.65	1,484,481.36	2,730,460.90	1,109,791.24	1,430,436.29	1,620,669.66	- 190,233.37

## CITY OF MANILA.

## COMPARATIVE STATEMENT OF GROSS EXPENSES AND RECEIPTS SHOWING, BY DEPARTMENTS, THE FUNCTIONAL COST OF GOVERNMENT.

Reference page.		Fiscal year 1919.		Fiscal year 1918.		Net cost.		Increase (+) Decrease (-).
		Expense.	Income.	Expense.	Income.	Fiscal year 1919.	Fiscal year 1918.	
		Gross		Gross				
196	Revenue collection.....	₱103,789.45	₱108.06	₱106,526.72	₱404.44	₱103,681.39	₱106,122.28	— ₱2,440.89
	Administrative department.....	103,789.45	108.06	106,526.72	404.44	103,681.39	106,122.28	— 2,440.89
195	Legislation.....	73,877.51	263.11	53,310.26	347.70	73,614.40	52,962.56	+ 20,651.84
	Administrative department.....	73,877.51	263.11	53,310.26	347.70	73,614.40	52,962.56	+ 20,651.84
204	Adjudication.....	92,870.77	70,390.02	74,639.35	44,645.68	22,480.75	29,993.67	— 7,512.92
	Law department.....	92,870.77	70,390.02	74,639.35	44,645.68	22,480.75	29,993.67	— 7,512.92
195-6	Executive direction and control.....	106,106.83	25,043.63	76,546.78	20,134.83	81,063.20	56,411.95	+ 24,651.25
	Administrative department.....	106,106.83	25,043.63	76,546.78	20,134.83	81,063.20	56,411.95	+ 24,651.25
200	Law and order.....	1,165,292.45	2,815.72	812,964.00	2,330.23	1,162,476.73	810,633.77	+ 351,842.96
202	Police department.....	1,030,180.54	2,815.72	710,373.01	2,217.35	1,027,364.82	708,155.66	+ 319,209.16
204	Fire department.....	50,697.26	0.00	28,739.94	0.00	50,697.26	28,739.94	+ 21,957.32
	Law department.....	84,414.65	0.00	73,851.05	112.88	84,414.65	73,738.17	+ 10,676.48
	National defense.....	0.00	0.00	2,999.24	0.00	0.00	2,999.24	— 2,999.24
	Administrative department.....	0.00	0.00	116.67	0.00	0.00	116.67	— 116.67
	Department of engineering and public works.....	0.00	0.00	1,770.10	0.00	0.00	1,770.10	— 1,770.10
	Police department.....	0.00	0.00	971.77	0.00	0.00	971.77	— 971.77
	Department of city schools.....	0.00	0.00	46.77	0.00	0.00	46.77	— 46.77
	Law department.....	0.00	0.00	52.26	0.00	0.00	52.26	— 52.26
	Fire department.....	0.00	0.00	41.67	0.00	0.00	41.67	— 41.67
209	Public health.....	761,071.81	0.00	639,072.59	0.00	761,071.81	639,072.59	+ 121,999.22
196	Department of engineering and public works.....	757,205.64	0.00	637,179.21	0.00	757,205.64	637,179.21	+ 120,026.43
	Administrative department.....	3,866.17	0.00	1,893.38	0.00	3,866.17	1,893.38	+ 1,972.79
202	Protection against forces majeures.....	276,968.40	1,976.63	312,227.12	355.12	274,991.77	311,872.00	— 36,880.23
209	Fire department.....	274,650.86	1,976.63	303,326.15	355.12	272,674.23	302,971.03	— 30,296.80
	Department of engineering and public works.....	2,317.54	0.00	8,900.97	0.00	2,317.54	8,900.97	— 6,583.43
202	Other protective service.....	168,595.09	15,599.89	160,897.03	19,533.12	152,995.20	141,363.91	+ 11,631.29
	Fire department.....	168,595.09	15,599.89	160,897.03	19,533.12	152,995.20	141,363.91	+ 11,631.29
198	Public education.....	798,451.30	7,945.65	630,083.32	7,760.00	790,505.65	622,323.82	+ 168,181.83
	Department of city schools.....	798,451.30	7,945.65	630,083.32	7,760.00	790,505.65	622,323.82	+ 168,181.83
196	Public corrections.....	123,112.63	4,153.17	96,511.21	8,563.65	118,959.46	87,947.56	+ 31,011.90
	Administrative department.....	123,112.63	4,153.17	96,511.21	8,563.65	118,959.46	87,947.56	+ 31,011.90
196	Public recreation.....	160,452.58	0.00	118,671.11	0.00	160,452.58	118,671.11	+ 41,781.47
198	Administrative department.....	11,026.98	0.00	5,154.09	0.00	11,026.98	5,154.09	+ 5,872.89
209	Department of city schools.....	24,423.29	0.00	18,252.37	0.00	24,423.29	18,252.37	+ 6,170.92
	Department of engineering and public works.....	125,002.31	0.00	95,264.65	0.00	125,002.31	95,264.65	+ 29,737.66
196	Public charities.....	139,419.00	2,452.00	139,494.57	0.00	136,967.00	139,494.57	— 2,527.57
	Administrative department.....	139,419.00	2,452.00	139,494.57	0.00	136,967.00	139,494.57	— 2,527.57
209	Economic development.....	1,176,983.85	0.00	971,368.87	0.00	1,176,983.85	971,368.87	+ 205,614.98
	Department of engineering and public works.....	1,176,983.85	0.00	971,368.87	0.00	1,176,983.85	971,368.87	+ 205,614.98
	Totals.....	5,146,991.67	130,747.88	4,195,312.67	104,074.77	5,016,243.79	4,091,237.90	+ 925,005.89

## CONSOLIDATED STATEMENT OF APPROPRIATION ACCOUNTS.

Reference page.	Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
192-3	<b>Authorizations:</b>			
	New appropriations for the year.....	₱9,761,098.85	₱8,946,903.86	+ ₱814,194.99
	Municipal Board allotments.....	7,685,157.27	7,840,761.98	- 155,604.71
	Receipts automatically appropriated.....	2,075,941.58	1,106,141.88	+ 969,799.70
	Appropriation balances from prior year.....	2,711,837.66	1,422,806.97	+ 1,289,030.69
	Reversions of authorizations in excess of requirements.....	(981,443.62)	(273,777.06)	- 707,666.56
	Net authorizations.....	11,491,492.89	10,095,933.77	+ 1,395,559.12
	<b>Conversions and balances:</b>			
	Appropriation charges.....	8,978,986.61	7,384,096.11	+ 1,594,890.50
	Salaries.....	1,792,623.96	1,686,658.61	+ 105,965.35
	Wages.....	1,686,549.79	1,161,591.12	+ 524,958.67
	Bonuses.....	396,571.68	108,860.12	+ 287,711.56
	Travel expense of personnel.....	47,345.84	39,264.96	+ 8,080.88
	Freight, express and delivery service.....	64,042.86	76,082.64	- 12,039.78
	Postal, telegraph, telephone and cable service.....	16,587.67	13,690.22	+ 2,897.45
	Illumination and power service.....	224,730.81	257,846.16	- 33,115.35
	Miscellaneous service.....	232,985.84	206,174.21	+ 26,811.63
	Rental of buildings and grounds.....	83,369.55	78,648.06	+ 4,721.49
	Consumption of supplies and materials.....	1,670,122.28	1,287,887.06	+ 382,235.22
	Printing and binding reports, documents and publications.....	3,510.26	2,542.16	+ 968.10
	Cash contributions and gratuities.....	93,069.88	139,494.57	- 46,424.69
	Discretionary expenditures.....	3,476.77	3,003.37	+ 473.40
	Maintenance and repair (contract payments only).....	268,335.46	97,223.48	+ 171,111.98
	Engineering construction.....	0.00	24,883.15	- 24,883.15
	Purchase and construction of equipment.....	250,402.29	132,436.37	+ 117,965.92
	Purchase and construction of public works.....	1,427,013.37	1,417,950.21	+ 9,063.16
	Deterioration of supplies and sales stock.....	614.48	0.00	+ 614.48
	Extraordinary losses.....	3,138.80	0.00	+ 3,138.80
	Interest on sewer and waterworks bonds.....	320,000.00	320,000.00	0.00
	Contribution to sewer and waterworks bond sinking fund.....	236,601.49	236,469.71	+ 131.78
	Interest on insular loans.....	19,293.53	12,789.93	+ 6,503.60
	Repayment of insular loans.....	138,600.00	80,600.00	+ 58,000.00
192-3	Appropriation balances carried forward (see balance sheet)	2,512,506.28	2,711,837.66	- 199,331.38
	Total conversions and balances.....	11,491,492.89	10,095,933.77	+ 1,395,559.12

## SCHEDULE OF APPROPRIATIONS.

Refer- ence page.	Appropriation titles.	Balances, December 31, 1918.	New appro- priations.	Transfers.	Receipts automatically appropriated.	Reversions.	Net appro- priations.	Expenditures.	Balances, December 31, 1919.
194	Administrative Department. Public service appropriation, Ordinances 504, 507, 533, 537, 545, 551, 558, 561, 562, 576, 597, 624, 636, 642, 649, 667, 674, 678, 679, 682, 693, 699, 702, 704, 723 and Resolutions Nos. 22 and 80. Appropriation for acquisition of foodstuffs for resale to the public, Ordinance 303. Appropriation for public debt service. Interest on sewer and water- works bonds, Act 1323. Contributions to sewer and waterworks bond sinking fund, Act 1323. Repayment of Insular loans including interest, Ordina- nance 507 and Resolution No. 80.	₱51,647.21	₱1,340,692.39	₱12,700.00	₱81,641.49	₱ (153,580.39)	₱1,333,100.70	₱1,293,723.57	₱39,377.13
		7,148.50	717,742.39	0.00	0.00	(150,783.92)	574,106.97	570,333.84	3,773.13
		44,498.71	0.00	0.00	0.00	0.00	44,498.71	8,894.71	35,604.00
		0.00	320,000.00	0.00	0.00	0.00	320,000.00	320,000.00	0.00
		0.00	154,960.00	0.00	81,641.49	0.00	236,601.49	236,601.49	0.00
		0.00	147,990.00	12,700.00	0.00	(2,796.47)	157,893.53	157,893.53	0.00
197	Department of City Schools Public service appropriation, Or- dinances 507, 529, 562, 566, 572, 578, 603, 686 and Resolu- tion No. 22.	18,185.77	891,575.15	0.00	16,513.00	(55,236.40)	871,037.52	834,405.98	36,631.54
		18,185.77	891,575.15	0.00	16,513.00	(55,236.40)	871,037.52	834,405.98	36,631.54
199	Police Department. Public service appropriation, Or- dinances 507, 562, 668, 688 and Resolution No. 22.	0.00	1,293,378.94	0.00	0.00	(246,198.40)	1,047,180.54	1,043,320.74	3,859.80
		0.00	1,293,378.94	0.00	0.00	(246,198.40)	1,047,180.54	1,043,320.74	3,859.80
201	Fire Department. Public service appropriation, Or- dinances 400, 507, 618, 680, 703 and Resolution No. 22.	0.00	569,276.00	23,141.49	0.00	(61,177.18)	531,240.31	519,214.12	12,026.19
		0.00	569,276.00	23,141.49	0.00	(61,177.18)	531,240.31	519,214.12	12,026.19
203	Law Department. Public service appropriation, Or- dinances 507, 527, 557, 571, 629, 648, 651, 669, 697 and Resolution No. 22.	0.00	202,180.41	0.00	0.00	(20,894.99)	181,285.42	180,618.56	666.86
		0.00	202,180.41	0.00	0.00	(20,894.99)	181,285.42	180,618.56	666.86
206	Department of Engineering and Public Works. Public service appropriation, Or- dinances 400, 507, 534, 554, 562, 607, 627, 632, 643, 686, 709 and Resolution No. 22.	2,642,004.68	3,388,054.38	(35,841.49)	1,977,787.09	(444,356.26)	7,527,648.40	5,107,703.64	2,419,944.76
		120,877.05	2,353,972.56	(23,141.49)	1,477,787.09	(444,356.26)	3,485,138.95	3,431,633.79	53,505.16



Appropriation for public works,  
and receipts of 1918 restored  
and automatically appropriated:

Anloague loan fund.....	36,357.03	0.00	0.00	0.00	0.00	0.00	36,357.03	0.00	36,357.03
Manila loan fund.....	15,477.59	0.00	0.00	0.00	0.00	0.00	15,477.59	0.00	15,477.59
Extension of Avenida Rizal, Act 2494 and Resolution No. 80.....	15,375.77	0.00	(12,700.00)	0.00	0.00	0.00	2,675.77	1,000.00	1,675.77
Sanitary improvements, Or- dinance No. 204.....	2,855.97	0.00	0.00	0.00	0.00	0.00	2,855.97	398.30	2,457.67
Maintenance of the A. W. Ferguson monument.....	40.19	0.00	0.00	0.00	0.00	0.00	40.19	0.00	40.19
Public works and improve- ments.....	2,249,812.55	1,222,307.25	0.00	500,000.00	0.00	0.00	3,972,119.80	1,661,688.45	2,310,431.35
Sewer and waterworks bonds fund.....	201,208.53 (a)	(188,225.43)	0.00	0.00	0.00	0.00	12,983.10	12,983.10	0.00
<b>Totals.....</b>	<b>2,711,837.66</b>	<b>7,685,157.27</b>	<b>0.00</b>	<b>2,075,941.58</b>	<b>(981,443.62)</b>	<b>11,491,492.89</b>	<b>8,978,986.61</b>	<b>2,512,506.28</b>	

(a) NOTE.—This surplus was dropped and transferred to Metropolitan Water District as per Act 282.

## ADMINISTRATIVE DEPARTMENT.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱59,628.81	Capital .....	₱99,005.94
		Fixed capital.....	59,628.81
		Current capital.....	39,377.13
Working assets.....	469,013.62	Treasury advances.....	469,013.62
Supplies and materials.....	190,773.84		
Sales stock.....	251,748.81		
Work in process.....	22,607.01		
Deferred charges.....	3,883.96		
Current assets.....	110,174.98	Current liabilities.....	70,797.85
Accounts receivable.....	14,751.08	Accounts payable.....	61,468.16
Investments and securities.....	25,000.00	Accrued leave payable.....	9,329.69
Cash, collecting and disbursing officers.....	422,295.05		
Drawing account, Insular Treasury....	(351,871.15)		
Total assets.....	638,817.41	Total liabilities.....	638,817.41

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱1,435,033.88	₱1,141,524.26	+ ₱293,509.62
Public service appropriation, 1919, Ordinances 504, 507, 533, 537, 545, 551, 558, 561, 562, 576, 597, 624, 636, 642, 649, 667, 674, 678, 679, 682, 693, 699, 702, 704 and 723; 1918, Ordinances 350, 356, 358, 378, 385, 394, 406, 411, 424, 433, 435, 442, 454, 460, 462, 471, 479, 499, 502 and 508.....	717,742.39	536,533.88	+ 181,208.51
Appropriation transferred to Department of Engineering and Public Works, Resolution No. 15.....	0.00	(41,469.33)	+ 41,469.33
Receipts automatically appropriated.....	81,641.49	81,509.71	+ 131.78
Appropriation transferred from Department of Engineering and Public Works, Resolution No. 80.....	12,700.00	0.00	+ 12,700.00
Appropriation for public debt service— Interest on sewer waterworks bonds, Act 1323.....	320,000.00	320,000.00	0.00
Contributions to sewer and waterworks bonds sinking fund, Act 1323.....	154,960.00	154,960.00	0.00
Repayment of insular loans including interest, 1919, Or- dinance 507; 1918, Ordinance 350.....	147,990.00	89,990.00	+ 58,000.00
Appropriation balances from prior year.....	51,647.21	50,482.46	+ 1,164.75
Reversions of authorizations in excess of requirements.....	(153,580.39)	(800.00)	— 152,780.39
Net authorizations.....	1,333,100.70	1,191,206.72	+ 141,893.98
<b>Conversions and balances:</b>			
Appropriation charges.....	1,293,723.57	1,139,559.51	+ 154,164.06
Salaries.....	131,430.18	115,911.10	+ 15,519.08
Wages.....	22,867.14	7,207.71	+ 15,659.43
Bonuses.....	17,655.13	3,723.19	+ 13,931.94
Travel expense of personnel.....	10,495.46	10,537.17	— 41.71
Freight, express and delivery service.....	2,214.70	1,609.16	+ 605.54
Postal, telegraph, telephone and cable service.....	1,885.04	1,768.77	+ 116.27
Illumination and power service.....	2,157.17	1,065.92	+ 1,091.25
Miscellaneous service.....	170,095.75	144,521.18	+ 25,574.57
Rental of buildings and grounds.....	3,309.68	1,800.00	+ 1,509.68
Consumption of supplies and materials.....	101,679.37	50,243.81	+ 51,435.56
Printing and binding reports, documents and publications.....	2,811.91	1,146.80	+ 1,665.11
Cash contributions and gratuities (other than to local govern- ments).....	93,069.88	139,494.57	— 46,424.69
Maintenance and repair (contract payments only).....	904.92	524.30	+ 380.62
Purchase and construction of equipment.....	14,898.94	10,146.19	+ 4,752.75
Deterioration of supplies and sales stock.....	614.48	0.00	+ 614.48
Extraordinary losses.....	3,138.80	0.00	+ 3,138.80
Interest on sewer and waterworks bonds.....	320,000.00	320,000.00	0.00
Contributions to sewer and waterworks bonds sinking fund....	236,601.49	236,469.71	+ 131.78
Interest on insular loans.....	19,293.53	12,789.93	+ 6,503.60
Repayment of insular loans.....	138,600.00	80,600.00	+ 58,000.00
Appropriation balances carried forward.....	39,377.13	51,647.21	— 12,270.08
Total conversions and balances.....	1,333,100.70	1,191,206.72	+ 141,893.98

*Administrative Department—Continued.*

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918 .....	₱44,745.63	Dropped by sale.....	₱8.00
Acquisitions by purchase.....	14,482.94	Depreciation accruals.....	7.76
Acquisitions by construction.....	416.00		
		Balance, December 31, 1919 (see balance sheet) .....	59,628.81
Total debits.....	59,644.57	Total credits.....	59,644.57

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱529,178.60	Balance, December 31, 1918.....	₱96,392.84
Debt service.....	714,495.02	Prior year adjustment:	
Reversions of excess public revenue allotments .....	153,580.39	Cancellation of prior year charges....	6,015.15
Contributions to public revenues.....	974,647.31	Balance, December 31, 1918, as adjusted..	102,407.99
Capital value of fixed property sold.....	8.00	Allotments from public revenues.....	1,353,392.39
Prior year charges (accounts receivable written off).....	3,138.80	Cash contributions from the Central Government .....	936,571.19
Balance, December 31, 1919 (see balance sheet) .....	99,005.94	Sales of fixed property.....	8.00
		Net profits from sales of supplies and materials .....	33.00
		Profits from operation (see operation statement, sewer and waterworks bond sinking fund).....	81,641.49
Total debits.....	2,474,054.06	Total credits.....	2,474,054.06

## Statement of General Welfare and Debt Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
General welfare service:			
Executive direction and control.....	₱69,297.70	₱56,411.95	+ ₱12,885.75
Expense—			
Compensation of the mayor and clerical service.....	67,691.61	58,779.88	+ 8,911.73
Labor.....	10,865.97	3,308.39	+ 7,557.58
Travel expense of personnel.....	7,334.98	7,306.99	+ 27.99
Consumption of supplies.....	4,183.25	3,692.22	+ 491.03
Maintenance of plant and equipment.....	203.94	144.11	+ 59.83
Depreciation of plant and equipment.....	7.76	0.00	+ 7.76
Other expense.....	4,053.82	3,315.19	+ 738.63
	94,341.33	76,546.78	+ 17,794.55
Incidental receipts—			
Rentals of City real estate, etc.....	23,265.62	19,791.90	+ 3,473.72
Other.....	1,778.01	342.93	+ 1,435.08
	25,043.63	20,134.83	+ 4,908.80
Legislation .....	73,614.40	52,962.56	+ 20,651.84
Expense—			
Compensation of the Municipal Board and clerical service.....	48,597.69	43,873.61	+ 4,724.08
Labor.....	1,486.39	1,294.35	+ 192.04
Travel expense of personnel.....	1,064.35	2,255.97	- 1,191.62
Consumption of supplies.....	2,105.05	2,439.45	- 334.40
Maintenance of plant and equipment.....	106.08	264.19	- 158.11
Other expense.....	20,517.95	3,182.69	+ 17,335.26
	73,877.51	53,310.26	+ 20,567.25

*Administrative Department—Continued.**Statement of General Welfare and Debt Service—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).	
<b>General welfare service—Continued.</b>				
<b>Legislation—Continued.</b>				
Incidental receipts—				
Service receipts (certified copies of documents).....	5.00	95.04	—	90.04
Other (sales of empty gasoline cases).....	258.11	252.66	+	5.45
	263.11	347.70	—	84.59
<b>Public corrections.....</b>	<b>118,959.46</b>	<b>87,947.56</b>	<b>+</b>	<b>31,011.90</b>
<b>Expense—</b>				
Maintenance of city prisoners and juvenile offenders.....	123,112.63	96,511.21	+	26,601.42
Incidental receipts—				
Service receipts (maintenance of insular and provincial juvenile offenders, and sales of embroidery).....	4,153.17	8,486.40	—	4,333.23
Other.....	0.00	77.25	—	77.25
	4,153.17	8,563.65	—	4,410.48
<b>Public recreation.....</b>	<b>11,026.98</b>	<b>5,154.09</b>	<b>+</b>	<b>5,872.89</b>
Music and decorations for public concerts, entertainments and celebrations.....	11,026.98	5,154.09	+	5,872.89
<b>Public charities.....</b>	<b>136,967.00</b>	<b>139,494.57</b>	<b>—</b>	<b>2,527.57</b>
<b>Expense—</b>				
Maintenance of insane persons and sick and injured paupers, burial of pauper dead, etc.....	58,152.52	72,823.07	—	14,670.55
Contributions to hospitals and nurseries for indigent patients.....	52,180.00	49,820.00	+	2,360.00
Contribution to "Liga Nacional Filipina" for the pro- tection of early infancy.....	27,586.48	16,851.50	+	10,734.98
Contribution to "Asociación de Damas Filipinas".....	1,500.00	0.00	+	1,500.00
	139,419.00	139,494.57	—	75.57
Incidental receipts—				
Service receipts (patients' fees).....	2,452.00	0.00	+	2,452.00
<b>Public health.....</b>	<b>3,866.17</b>	<b>1,893.38</b>	<b>+</b>	<b>1,972.79</b>
Compensation of City Physician.....	2,587.50	1,151.41	+	1,436.09
Other expense.....	1,278.67	741.97	+	536.70
<b>Revenue collection.....</b>	<b>103,681.39</b>	<b>106,122.28</b>	<b>—</b>	<b>2,440.89</b>
<b>Expense—</b>				
Expenses of Board of Tax Appeals.....	3,789.45	6,526.72	—	2,737.27
Collection service rendered by City Assessor and Col- lector.....	100,000.00	100,000.00		0.00
	103,789.45	106,526.72	—	2,737.27
Incidental receipts (certified copies of list of tax payers).....	108.06	404.44	—	296.38
<b>Cost of governmental audit.....</b>	<b>11,765.50</b>	<b>0.00</b>	<b>+</b>	<b>11,765.50</b>
Clerical service (District Auditor's office).....	10,278.83	0.00	+	10,278.83
Other expense.....	1,486.67	0.00	+	1,486.67
<b>National defense.....</b>	<b>0.00</b>	<b>116.67</b>	<b>—</b>	<b>116.67</b>
Compensation of personnel on duty with the Philippine Na- tional Guard.....	0.00	116.67	—	116.67
<b>Total cost of general welfare service (see statement of capital ac- count).....</b>	<b>529,178.60</b>	<b>450,103.06</b>	<b>+</b>	<b>79,075.54</b>
<b>Debt service:</b>				
Contributions to sewer and waterworks bonds sinking fund.....	236,601.49	236,469.71	+	131.78
Repayment of insular loans.....	138,600.00	80,600.00	+	58,000.00
Interest on sewer and waterworks bonds.....	320,000.00	320,000.00		0.00
Interest on insular loans.....	19,293.53	12,789.93	+	6,503.60
	714,495.02	649,859.64	+	64,635.38
<b>Total cost of general welfare and debt service.....</b>	<b>1,243,673.62</b>	<b>1,099,962.70</b>	<b>+</b>	<b>143,710.92</b>

## DEPARTMENT OF CITY SCHOOLS.

Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱233,885.53	Capital .....	₱270,517.07
		Fixed capital.....	233,885.53
		Current capital.....	36,631.54
Current assets.....	45,226.99	Current liabilities.....	8,595.45
Accounts receivable.....	584.62	Accounts payable.....	3,170.28
Drawing account, Insular Treasury..	44,642.37	Accrued leave payable.....	5,425.17
Total assets.....	279,112.52	Total liabilities.....	279,112.52

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱908,088.15	₱669,925.47	+ ₱238,162.68
Public service appropriation, 1919, Ordinances 507, 529, 562, 566, 572, 578, 603 and 686; 1918, Ordinances 350, 418, 421, 425, 449, 459, 462, 484, 502 and Resolution No. 15.....	891,575.15	653,675.47	+ 237,899.68
Contributions from Central Government automatically appropriated.....	16,513.00	16,250.00	+ 263.00
Appropriation balances from prior year.....	18,185.77	14,848.27	+ 3,337.50
Contributions from Central Government.....	18,185.77	14,848.27	+ 3,337.50
Reversions of authorizations in excess of requirements.....	(55,236.40)	(11,002.26)	- 44,234.14
Net authorizations.....	871,037.52	673,771.48	+ 197,266.04
<b>Conversions and balances:</b>			
Appropriation charges.....	834,405.98	655,585.71	+ 178,820.27
Salaries.....	510,796.19	436,926.02	+ 73,870.17
Wages.....	45,292.23	35,242.66	+ 10,049.57
Bonuses.....	115,378.96	37,685.02	+ 77,693.94
Travel expense of personnel.....	8,246.87	4,890.03	+ 3,356.84
Freight, express and delivery service.....	2,858.40	2,066.84	+ 791.56
Postal, telegraph, telephone and cable service.....	506.38	423.96	+ 82.42
Illumination and power service.....	3,345.15	2,963.69	+ 381.46
Miscellaneous service.....	13,526.77	7,619.11	+ 5,907.66
Rental of buildings and grounds.....	76,218.24	73,667.11	+ 2,551.13
Consumption of supplies and materials.....	19,798.18	20,306.16	- 507.98
Printing and binding reports, documents and publications.....	91.65	184.65	- 93.00
Maintenance and repair (contract payments only).....	24,779.73	26,407.71	- 1,627.98
Purchase of equipment.....	13,567.23	7,202.75	+ 6,364.48
Appropriation balances carried forward.....	36,631.54	18,185.77	+ 18,445.77
Contributions from Central Government.....	34,698.77	18,185.77	+ 16,513.00
Public service appropriation.....	1,932.77	0.00	+ 1,932.77
Total conversions and balances.....	871,037.52	673,771.48	+ 197,266.04

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱222,620.22	Dropped by sale.....	₱186.28
Acquisitions by purchase.....	13,567.23	Depreciation accruals.....	2,035.84
		Losses.....	79.80
		Balance, December 31, 1919 (see balance sheet) .....	233,885.53
Total debits.....	236,187.45	Total credits.....	236,187.45

*Department of City Schools—Continued.***Statement of Capital Account.**

<b>Debits.</b>		<b>Credits.</b>	
General welfare service.....	₱814,928.94	Balance, December 31, 1918.....	₱240,805.99
Reversions of excess public revenue allotments.....	55,236.40	Allotments from public revenues.....	908,088.15
Contributions to public revenues.....	124,644.93	Cash contributions from the central government.....	116,513.00
Losses of fixed property.....	79.80	Sales of fixed property.....	186.28
Capital value of fixed property sold.....	186.28		
<b>Balance, December 31, 1919 (see balance sheet) .....</b>	<b>270,517.07</b>		
<b>Total debits.....</b>	<b>1,265,593.42</b>	<b>Total credits.....</b>	<b>1,265,593.42</b>

**Statement of General Welfare Service.**

<b>Items.</b>	<b>Fiscal year 1919.</b>	<b>Fiscal year 1918.</b>	<b>Increase (+) Decrease (-).</b>
<b>Public education.....</b>	<b>₱790,505.65</b>	<b>₱622,323.82</b>	<b>+ ₱168,181.83</b>
Expense:			
Supervisory, technical, teaching and clerical service.....	615,874.98	464,913.12	+ 150,961.86
Labor.....	40,364.87	32,186.17	+ 8,178.70
Travel expense of personnel.....	7,451.32	4,542.03	+ 2,909.29
Freight, express and delivery service.....	2,858.40	2,066.84	+ 791.56
Rental of school buildings and grounds.....	76,218.24	73,667.11	+ 2,551.13
Consumption of supplies.....	16,340.47	15,313.44	+ 1,027.03
Maintenance of plant and equipment.....	24,585.88	26,326.81	- 1,740.93
Depreciation of plant and equipment.....	2,032.00	0.00	+ 2,032.00
Other expense.....	12,725.14	11,068.30	+ 1,656.84
	798,451.30	630,083.82	+ 168,367.48
Incidental receipts:			
Service receipts (tuition fees).....	6,615.00	7,740.00	- 1,125.00
Other.....	1,330.65	20.00	+ 1,310.65
	7,945.65	7,760.00	+ 185.65
<b>Public recreation.....</b>	<b>24,423.29</b>	<b>18,252.37</b>	<b>+ 6,170.92</b>
Supervisory of supplies.....	10,300.17	9,651.15	+ 649.02
Labor.....	4,927.36	3,056.49	+ 1,870.87
Consumption of supplies.....	3,457.71	4,992.72	- 1,535.01
Depreciation of plant and equipment.....	3.84	0.00	+ 3.84
Other expense.....	5,734.21	552.01	+ 5,182.20
<b>National defense.....</b>	<b>0.00</b>	<b>46.77</b>	<b>- 46.77</b>
Compensation of personnel on duty with the Philippine National Guard.....	0.00	46.77	- 46.77
<b>Total cost of general welfare service (see statement of capital account).....</b>	<b>814,928.94</b>	<b>640,622.96</b>	<b>+ 174,305.98</b>

## POLICE DEPARTMENT.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱112,225.27	Capital .....	₱116,085.07
		Fixed capital.....	112,225.27
		Current capital.....	3,859.80
Current assets.....	127,692.52	Current liabilities.....	123,832.72
Accounts receivable.....	1,912.76	Accounts payable.....	7,965.09
Cash, disbursing officers.....	1,300.00	Accrued leave payable.....	115,867.63
Drawing account, Insular Treasury..	124,479.76		
Total assets.....	239,917.79	Total liabilities.....	239,917.79

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
New appropriations for the year.....	₱1,293,378.94	₱728,030.68	+ ₱565,348.26
Public service appropriation, 1919, Ordinances 507, 562, 668 and 688; 1918, Ordinances 350, 444, 451, 462, 502, and Resolution No. 15.....	1,293,378.94	748,054.90	+ 545,324.04
Appropriation transferred to Department of Engineering and Public Works, Resolution No. 15.....	0.00	(20,024.22)	+ 20,024.22
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(246,198.40)	(15,613.10)	- 230,585.30
Net authorizations.....	1,047,180.54	712,417.58	+ 334,762.96
<b>Conversions and balances:</b>			
Appropriation charges.....	1,043,320.74	712,417.58	+ 330,903.16
Salaries.....	767,001.45	595,910.86	+ 171,090.59
Wages.....	7,364.22	6,196.70	+ 1,167.52
Bonuses.....	170,837.73	40,218.99	+ 130,618.74
Travel expense of personnel.....	16,703.06	10,891.54	+ 5,811.52
Freight, express and delivery service.....	1,380.00	121.34	+ 1,258.66
Postal, telegraph, telephone and cable service.....	2,149.00	2,198.63	- 49.63
Illumination and power service.....	5,845.22	5,519.90	+ 325.32
Miscellaneous service.....	13,318.23	15,613.20	- 2,294.97
Consumption of supplies and materials.....	32,276.79	23,804.96	+ 8,471.83
Printing and binding reports, documents and publications.....	108.80	29.25	+ 79.55
Discretionary expenditures.....	3,476.77	3,003.37	+ 473.40
Maintenance and repair (contract payments only).....	9,719.27	4,817.40	+ 4,901.87
Purchase of equipment.....	13,140.20	4,091.44	+ 9,048.76
Appropriation balances carried forward.....	3,859.80	0.00	+ 3,859.80
Total conversions and balances.....	1,047,180.54	712,417.58	+ 334,762.96

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱98,510.37	Dropped by sale.....	₱26.00
Acquisitions by purchase.....	13,140.20	Balance, December 31, 1919 (see balance sheet).....	112,225.27
Inventory adjustments.....	600.70		
Total debits.....	112,251.27	Total credits.....	112,251.27

*Police Department—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱1,027,364.82	Balance, December 31, 1918.....	₱98,510.37
Reversions of excess public revenue allotments.....	246,198.40	Prior year adjustments:	
Contributions to public revenues.....	4,126.01	Inventory adjustments (fixed property).....	600.70
Capital value of fixed property sold.....	26.00	Cancellation of prior year charges.....	148.86
Balance, December 31, 1919 (see balance sheet).....	116,085.07	Balance, December 31, 1918, as adjusted.....	99,259.93
		Allotments from public revenues.....	1,293,378.94
		Sales of fixed property.....	26.00
		Administrative fines and forfeitures.....	1,135.43
Total debits.....	1,393,800.30	Total credits.....	1,393,800.30

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Law and order.....	₱1,027,364.82	₱708,155.66	+ ₱319,209.16
Expense:			
Administrative, supervisory, patrol and clerical service.....	937,545.17	635,128.08	+ 302,417.09
Labor.....	7,658.23	6,226.70	+ 1,431.53
Travel expense of personnel.....	16,703.06	10,891.54	+ 5,811.52
Consumption of supplies.....	32,276.79	23,804.96	+ 8,471.83
Postal, telegraph, telephone and cable service.....	2,149.00	2,198.63	— 49.63
Information service.....	3,476.77	3,003.37	+ 473.40
Illumination and power service.....	5,845.22	5,519.90	+ 325.32
Maintenance of plant and equipment.....	9,719.27	4,817.40	+ 4,901.87
Depreciation of plant and equipment.....	0.00	3,018.64	— 3,018.64
Other expense.....	14,807.03	15,763.79	— 956.76
	1,030,180.54	710,373.01	+ 319,807.53
Incidental receipts:			
Service receipts (police service in the Manila post-office).....	1,123.54	1,880.00	— 756.46
Other.....	1,692.18	337.35	+ 1,354.83
	2,815.72	2,217.35	+ 598.37
National defense.....	0.00	971.77	— 971.77
Compensation of personnel on duty with the Philippine National Guard.....	0.00	971.77	— 971.77
Net cost of general welfare service (see statement of capital account).....	1,027,364.82	709,127.43	+ 318,237.39



## FIRE DEPARTMENT.

## Balance Sheet December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱619,904.14	Capital .....	₱631,930.33
		Fixed capital.....	619,904.14
		Current capital.....	12,026.19
Current assets.....	53,549.45	Current liabilities.....	41,523.26
Accounts receivable.....	288.39	Accounts payable.....	6,617.37
Drawing account, Insular Treasury.....	53,261.06	Accrued leave payable.....	34,905.89
Total assets.....	673,453.59	Total liabilities.....	673,453.59

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
Authorizations:			
New appropriations for the year.....	₱592,417.49	₱478,219.03	+ ₱114,198.46
Public service appropriation, 1919, Ordinances 507, 618, 680 and 703; 1918, Ordinances 350, 393 and 462.....	569,276.00	487,452.32	+ 81,823.68
Appropriation transferred to Department of Engineering and Public Works, Resolution No. 15.....	0.00	(9,233.29)	+ 9,233.29
Appropriation transferred from Department of Engineering and Public Works, Ordinance 400.....	23,141.49	0.00	+ 23,141.49
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(61,177.18)	(54,330.96)	— 6,846.22
Net authorizations.....	531,240.31	423,888.07	+ 107,352.24
Conversions and balances:			
Appropriation charges.....	519,214.12	423,888.07	+ 95,326.05
Salaries.....	72,536.05	67,722.97	+ 4,813.08
Wages.....	132,330.01	127,458.75	+ 4,871.26
Bonuses.....	41,612.18	12,056.49	+ 29,555.69
Travel expense of personnel.....	1,677.04	0.00	+ 1,677.04
Postal, telegraph, telephone and cable service.....	899.34	943.70	— 44.36
Illumination and power service.....	167,510.66	161,726.44	+ 5,784.22
Miscellaneous service.....	1,553.84	1,366.43	+ 187.41
Consumption of supplies and materials.....	72,631.71	48,880.87	+ 23,750.84
Printing and binding reports, documents and publications.....	28.55	0.00	+ 28.55
Maintenance and repair (contract payments only).....	3,157.44	2,642.14	+ 515.30
Purchase of equipment.....	25,277.30	1,090.28	+ 24,187.02
Appropriation balances carried forward.....	12,026.19	0.00	+ 12,026.19
Total conversions and balances.....	531,240.31	423,888.07	+ 107,352.24

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱594,655.72	Dropped by sale.....	₱22.49
Acquisitions by purchase.....	25,277.30	Depreciation accruals.....	6.39
		Balance, December 31, 1919 (see balance sheet) .....	619,904.14
Total debits.....	619,933.02	Total credits.....	619,933.02

*Fire Department—Continued.***Statement of Capital Account.**

Debits.		Credits.	
General welfare service.....	₱476,366.69	Balance, December 31, 1918.....	₱594,655.72
Reversions of public revenue allotments.....	61,177.18	Allotments from public revenues.....	592,417.49
Contributions to public revenues.....	17,634.42	Sales of fixed property.....	22.49
Capital value of fixed property sold.....	22.49	Administrative fines and forfeitures.....	35.41
Balance, December 31, 1919 (see balance sheet) .....	631,930.33		
<b>Total debits.....</b>	<b>1,187,131.11</b>	<b>Total credits.....</b>	<b>1,187,131.11</b>

**Statement of General Welfare Service.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Protection against forces majeures.....	₱272,674.23	₱302,971.03	— ₱30,296.80
Expense:			
Supervisory and clerical service, including compensation of first-class firemen, mechanics, etc.....	70,673.39	64,708.54	+ 5,964.85
Labor, including compensation of second-class firemen, etc.....	155,694.05	127,344.87	+ 28,349.18
Consumption of supplies.....	41,440.56	35,462.38	+ 5,978.18
Maintenance of plant and equipment.....	1,769.75	2,088.46	— 318.71
Depreciation of plant and equipment.....	6.39	70,207.00	— 70,200.61
Other expense.....	5,066.72	3,514.90	+ 1,551.82
	274,650.86	303,326.15	— 28,675.29
Incidental receipts:			
Service receipts.....	48.00	2.60	+ 45.40
Other.....	1,928.63	352.52	+ 1,576.11
	1,976.63	355.12	+ 1,621.51
Law and order.....	50,697.26	28,739.94	+ 21,957.32
Supervisory and clerical service.....	11,903.53	5,366.81	+ 6,536.72
Labor.....	5,559.52	8,557.10	— 2,997.58
Consumption of supplies.....	31,145.65	13,384.89	+ 17,760.76
Maintenance of plant and equipment.....	1,387.69	553.68	+ 834.01
Other expense.....	700.87	877.46	— 176.59
Other protective service.....	152,995.20	141,363.91	+ 11,631.29
Expense:			
Supervisory, technical and clerical service.....	2,032.75	907.18	+ 1,125.57
Labor.....	615.00	312.04	+ 302.96
Consumption of supplies.....	45.50	33.60	+ 11.90
Public lighting service.....	165,876.44	159,636.88	+ 6,239.56
Other expense.....	25.40	7.33	+ 18.07
	168,595.09	160,897.03	+ 7,698.06
Incidental receipts:			
Service receipts (electrician fees).....	13,033.62	16,735.61	— 3,701.99
Other.....	2,566.27	2,797.51	— 231.24
	15,599.89	19,533.12	— 3,933.23
National defense.....	0.00	41.67	— 41.67
Compensation of personnel on duty with the Philippine National Guard.....	0.00	41.67	— 41.67
<b>Total cost of general welfare service (see statement of capital account).....</b>	<b>476,366.69</b>	<b>473,116.55</b>	<b>+ 3,250.14</b>

## LAW DEPARTMENT.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱80,242.01	Capital.....	₱80,908.87
		Fixed capital.....	80,242.01
		Current capital.....	666.86
Current assets.....	51,210.37	Current liabilities.....	50,543.51
Accounts receivable.....	540.74	Accounts payable.....	7,829.69
Cash, collecting officer.....	813.15	Accrued leave payable.....	42,713.82
Drawing account, Insular Treasury..	49,856.48		
Total assets.....	131,452.38	Total liabilities.....	131,452.38

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase(+) Decrease(-).
Authorizations:			
New appropriations for the year.....	₱202,180.41	₱166,520.84	+ ₱35,659.57
Public service appropriation, 1919, Ordinances 507, 527, 557, 571, 629, 648, 651, 669 and 697; 1918, Ordinances 350, 415, 434, 455, 481, 462 and Resolution No. 15.....	202,180.41	166,520.84	+ 35,659.57
Appropriation balances from prior year.....	0.00	0.00	0.00
Reversions of authorizations in excess of requirements.....	(20,894.99)	(13,413.49)	- 7,481.50
Net authorizations.....	181,285.42	153,107.35	+ 28,178.07
Conversions and balances:			
Appropriation charges.....	180,618.56	153,107.35	+ 27,511.21
Salaries.....	121,346.00	111,267.95	+ 10,078.05
Wages.....	7,452.45	6,606.62	+ 845.83
Bonuses.....	20,302.64	6,385.34	+ 13,917.30
Travel expense of personnel.....	4,983.03	4,049.57	+ 933.46
Postal, telegraph, telephone and cable service.....	3,178.32	2,509.24	+ 669.08
Illumination and power service.....	2,583.63	2,828.03	- 244.40
Miscellaneous service.....	986.15	1,178.70	- 192.55
Rental of buildings and grounds.....	2,376.09	2,445.91	- 69.82
Consumption of supplies and materials.....	12,067.70	8,824.89	+ 3,242.81
Printing and binding reports, documents and publications.....	454.95	1,181.46	- 726.51
Maintenance and repair (contract payments only).....	1,554.46	1,114.55	+ 439.91
Purchase of equipment.....	3,333.14	4,715.09	- 1,381.95
Appropriation balances carried forward.....	666.86	0.00	+ 666.86
Total conversions and balances.....	181,285.42	153,107.35	+ 28,178.07

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱76,908.87	Balance, December 31, 1919 (see balance sheet).....	₱80,242.01
Acquisitions by purchase.....	3,333.14		
Total debits.....	80,242.01	Total credits.....	80,242.01

*Law Department—Continued.*

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱106,895.40	Balance, December 31, 1918.....	₱76,908.87
Reversions of excess public revenue allotments.....	20,894.99	Allotments from public revenues.....	202,180.41
Contributions to public revenues.....	70,390.02		
Balance, December 31, 1919 (see balance sheet).....	80,908.87		
Total debits.....	279,089.28	Total credits.....	279,089.28

## Statement of General Welfare Service.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
Law and order.....	₱84,414.65	₱73,738.17	+ ₱10,676.48
Expense:			
Supervisory, technical and clerical service.....	74,779.99	65,216.38	+ 9,563.61
Labor.....	879.80	521.37	+ 358.43
Travel expense of personnel.....	2,517.05	1,720.95	+ 796.10
Rental of offices.....	2,376.09	2,445.91	— 69.82
Consumption of supplies.....	1,825.06	1,417.19	+ 407.87
Depreciation of plant and equipment.....	0.00	150.40	— 150.40
Other expense.....	2,036.66	2,378.85	— 342.19
	84,414.65	73,851.05	+ 10,563.60
Incidental receipts:			
Service receipts (fiscal's fees).....	0.00	112.88	— 112.88
Adjudication.....	22,480.75	29,993.67	— 7,512.92
Expense:			
Judicial, technical, supervisory and clerical service.....	65,896.91	52,103.61	+ 13,793.30
Labor.....	7,544.39	6,366.29	+ 1,178.10
Consumption of supplies.....	10,242.64	7,407.70	+ 2,834.94
Travel expense of personnel.....	2,465.98	2,328.62	+ 137.36
Postal, telegraph, telephone and cable service.....	2,474.62	1,827.67	+ 646.95
Maintenance of plant and equipment.....	1,416.48	896.45	+ 520.03
Other expense.....	2,829.75	3,709.01	— 879.26
	92,870.77	74,639.35	+ 18,231.42
Incidental receipts:			
Service receipts (Justice of the peace, sheriff and register of deeds fees).....	70,390.02	44,645.68	+ 25,744.34
National defense.....	0.00	52.26	— 52.26
Compensation of personnel on duty with the Philippine National Guard.....	0.00	52.26	— 52.26
Total cost of general welfare service (see statement of capital account).....	106,895.40	103,784.10	+ 3,111.30

## DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.

## Balance Sheet, December 31, 1919.

Assets.		Liabilities.	
Fixed property.....	₱18,189,935.43	Capital .....	₱20,609,880.19
		Fixed capital.....	18,189,935.43
		Current capital.....	2,419,944.76
Current assets.....	2,844,131.51	Current liabilities.....	424,186.75
Accounts receivable.....	333,041.03	Accounts payable.....	370,455.41
Drawing account, Insular Treasury..	2,511,090.48	Accrued leave payable.....	53,731.34
Total assets.....	<u>21,034,066.94</u>	Total liabilities.....	<u>21,034,066.94</u>

## Statement of Fixed Property Account.

Debits.		Credits.	
Balance, December 31, 1918.....	₱25,249,779.89	Dropped by sale.....	₱15,175.78
Acquisitions by purchase.....	1,606,858.06	Depreciation accruals.....	45,485.91
Acquisitions by construction.....	340.79	Losses .....	16,811.74
Fixed property brought into account.....	74,032.76	Fixed property dropped from account.....	663,602.64
		Bonded indebtedness transferred to Metro-	
		politan Water District.....	8,000,000.00
		Balance, December 31, 1919 (see balance	
		sheet) .....	18,189,935.43
Total debits.....	<u>26,931,011.50</u>	Total credits.....	<u>26,931,011.50</u>

## Statement of Capital Account.

Debits.		Credits.	
General welfare service.....	₱2,061,509.34	Balance, December 31, 1918.....	₱27,891,784.57
Reversions of excess public revenue allot-		Prior year adjustment:	
ments .....	444,356.26	Cancellation of prior year charges....	6,644.73
Contributions to public revenues.....	2,865,909.31	Balance, December 31, 1918, as adjusted..	27,898,429.30
Capital value of fixed property sold.....	15,175.78	Allotments from public revenues.....	5,329,999.98
Losses of fixed property.....	16,811.74	Sales of fixed property.....	26,016.90
Fixed property dropped from account.....	663,602.64	Fixed property brought into account.....	74,032.76
Bonded indebtedness transferred to Metro-		Fines and forfeitures.....	4.52
politan Water District.....	8,000,000.00	Profits from operation (see operation	
Balance, December 31, 1919 (see balance		statement) .....	1,348,761.80
sheet) .....	20,609,880.19	Total credits.....	<u>34,677,245.26</u>
Total debits.....	<u>34,677,245.26</u>		

*Department of Engineering and Public Works—Continued.*

## Statement of Appropriation Account.

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Authorizations:</b>			
<b>New appropriations for the year:</b>	<b>₱5,329,999.98</b>	<b>₱5,762,683.58</b>	<b>— ₱432,683.60</b>
Appropriation for public service, 1919, Ordinances 507, 534, 554, 562, 607, 627, 632, 643, 685 and 709; 1918, Ordinances 350, 388, 402, 403, 408, 414, 416, 419, 438, 443, 457, 462, 467, 495, 497, 502 and 512.	2,353,972.56	1,895,032.72	+ 458,939.84
Appropriation for public works, 1919, Ordinances 509, 510, 511, 513, 514, 515, 516, 517, 518, 519, 521, 522, 523, 524, 525, 526, 528, 530, 531, 535, 539, 540, 541, 542, 544, 546, 547, 548, 549, 550, 555, 559, 563, 564, 565, 567, 568, 569, 570, 573, 575, 577, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 593, 594, 595, 596, 598, 599, 600, 606, 608, 610, 611, 612, 615, 616, 617, 619, 622, 623, 626, 628, 630, 631, 634, 635, 637, 641, 644, 645, 646, 647, 650, 652, 653, 654, 655, 659, 660, 661, 662, 664, 665, 666, 671, 672, 673, 675, 676, 677, 683, 684, 687, 689, 698, and 701; 1918, Ordinances 354, 355, 360, 361, 363, 364, 367, 371, 372, 373, 376, 377, 380, 381, 384, 386, 387, 389, 390, 395, 396, 400, 401, 405, 409, 410, 417, 420, 422, 423, 427, 428, 430, 431, 436, 437, 441, 445, 446, 452, 456, 458, 461, 463, 464, 465, 468, 469, 472, 473, 474, 475, 476, 477, 478, 480, 482, 483, 485, 487, 488, 489, 492, 496, 501, 503 and Resolution No. 101.	1,222,307.25	2,788,541.85	— 1,566,234.60
Receipts automatically appropriated.	1,477,787.09	1,008,382.17	+ 469,404.92
Appropriation for public works (Restoration of receipts, fiscal year 1918, automatically appropriated).	500,000.00	0.00	+ 500,000.00
Appropriation transferred from Administrative Department, Resolution No. 15.	0.00	41,469.33	— 41,469.33
Appropriation transferred from Police Department, Resolution No. 15.	0.00	20,024.22	— 20,024.22
Appropriation transferred from Fire Department, Resolution No. 15.	0.00	9,233.29	— 9,233.29
Appropriation transferred to Administrative Department, Resolution No. 80.	(12,700.00)	0.00	— 12,700.00
Appropriation transferred to Fire Department, Ordinance No. 400.	(23,141.49)	0.00	— 23,141.49
Appropriation for sewer and waterworks bond fund dropped and transferred to Metropolitan Water District, Act 2832.	(188,225.43)	0.00	— 188,225.43
Appropriation balances from prior year.	2,642,004.68	1,357,476.24	+ 1,284,528.44
Reversions of authorizations in excess of requirements.	(444,356.26)	(178,617.25)	— 265,739.01
<b>Net authorizations.</b>	<b>7,527,648.40</b>	<b>6,941,542.57</b>	<b>+ 586,105.83</b>
<b>Conversions and balances:</b>			
<b>Appropriation charges:</b>	<b>5,107,703.64</b>	<b>4,299,537.89</b>	<b>+ 808,165.75</b>
Salaries.	189,514.09	358,919.71	— 169,405.62
Wages.	1,471,243.74	978,878.68	+ 492,365.06
Bonuses.	30,785.04	8,791.09	+ 21,993.95
Travel expense of personnel.	5,240.38	8,896.65	— 3,656.27
Freight, express and delivery service.	57,589.76	72,285.30	— 14,695.54
Postal, telegraph, telephone and cable service.	7,969.59	5,845.92	+ 2,123.67
Illumination and power service.	43,288.98	83,742.18	— 40,453.20
Miscellaneous service.	33,505.10	35,875.59	— 2,370.49
Rental of buildings and grounds.	1,465.54	735.04	+ 730.50
Consumption of supplies and materials.	1,431,668.53	1,135,826.37	+ 295,842.16
Printing and binding reports, documents and publications.	14.40	0.00	+ 14.40
Maintenance and repair (contract payments only).	228,219.64	61,717.38	+ 166,502.26
Engineering construction (contract payments only).	0.00	24,883.15	— 24,883.15
Purchase and construction of public works and equipment.	1,607,198.85	1,523,140.83	+ 84,058.02
Appropriation balances carried forward.	2,419,944.76	2,642,004.68	— 222,059.92
Public service appropriation, 1919, Ordinance 507; 1918, Ordinances 350 and 502.	53,505.16	120,877.05	— 67,371.89
Public works and improvements.	2,271,842.98	2,249,812.55	+ 22,030.43
Manila loan fund.	15,477.59	15,477.59	0.00
Calle Anloague loan fund.	36,357.03	36,357.03	0.00
Sewer and waterworks bond fund.	0.00	201,208.53	— 201,208.53
Rizal Avenue widening loan fund.	38,588.37	0.00	+ 38,588.37
Maintenance of the A. W. Fergusson monument.	40.19	40.19	0.00
Extension of Rizal Avenue, Act 2494.	1,675.77	15,375.77	— 13,700.00
Sanitary improvements, Ordinance 204.	2,457.67	2,855.97	— 398.30
<b>Total conversions and balances.</b>	<b>7,527,648.40</b>	<b>6,941,542.57</b>	<b>+ 586,105.83</b>

*Department of Engineering and Public Works—Continued.***Operation Statement.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>DIVISION OF SANITATION:</b>			
Operating revenue—			
Income from rentals.....	₱13,679.60	₱13,697.74	— ₱18.14
Service income.....	81,064.96	49,292.16	+ 31,772.80
Incidental receipts.....	1,099.72	745.50	+ 354.22
	95,844.28	63,735.40	+ 32,108.88
Operating expense—			
Administrative, supervisory and clerical service.....	6,314.18	31,413.90	— 25,099.72
Labor.....	207,519.15	140,007.81	+ 67,511.34
Travel expense.....	12,300.47	16,946.50	— 4,646.03
Freight and hauling.....	194,048.11	173,213.97	+ 20,834.14
Consumption of supplies.....	51,692.46	59,903.23	— 8,210.77
Maintenance of plant and equipment.....	1,355.56	5,114.08	— 3,758.52
Depreciation of plant and equipment.....	5,544.74	7,181.70	— 1,636.96
Other expense.....	22,166.54	36,854.45	— 14,687.91
Repayments to expense.....	(488,098.76)	(470,327.64)	— 17,771.12
	12,842.45	308.00	+ 12,534.45
Operating income.....	83,001.83	63,427.40	+ 19,574.43
<b>DIVISION OF LAND TRANSPORTATION:</b>			
Operating revenue—			
Income from rentals.....	1,673.33	19.50	+ 1,653.83
Service income.....	139,492.85	136,598.01	+ 2,894.84
Incidental receipts.....	90.82	38.58	+ 52.24
	141,257.00	136,656.09	+ 4,600.91
Operating expense—			
Administrative, supervisory and clerical service.....	17,580.50	23,059.66	— 5,479.16
Labor.....	195,188.38	145,112.72	+ 50,075.66
Consumption of supplies.....	461,927.04	262,384.56	+ 199,542.48
Maintenance of plant and equipment.....	51,561.96	26,505.12	+ 25,056.84
Depreciation of plant and equipment.....	13,982.36	7,660.48	+ 6,321.88
Other expense.....	47,103.58	59,832.51	— 12,728.93
Repayments to expense.....	(696,059.67)	(441,910.46)	— 254,149.21
	91,284.15	82,644.59	+ 8,639.56
Operating income.....	49,972.85	54,011.50	— 4,038.65
<b>DIVISION OF PARKS, CEMETERIES AND PUBLIC GROUNDS:</b>			
Operating revenue—			
Income from rentals.....	39,403.30	29,673.55	+ 9,729.75
Service income.....	43,483.15	35,320.73	+ 8,162.42
Incidental receipts.....	15,266.03	5,283.98	+ 9,982.05
	98,152.48	70,278.26	+ 27,874.22
Operating expense—			
Administrative, supervisory and clerical service.....	6,757.01	21,149.79	— 14,392.78
Labor.....	95,297.75	55,759.64	+ 39,538.11
Freight and hauling.....	9,841.10	5,979.20	+ 3,861.90
Consumption of supplies.....	19,964.85	13,503.65	+ 6,461.20
Maintenance of plant and equipment.....	1,707.85	62.20	+ 1,645.65
Depreciation of plant and equipment.....	2,410.75	1,915.12	+ 495.63
Other expense.....	11,654.10	9,056.26	+ 2,597.84
Repayments to expense.....	(125,002.31)	(95,264.65)	— 29,737.66
	22,631.10	12,161.21	+ 10,469.89
Operating income.....	75,521.38	58,117.05	+ 17,404.33

*Department of Engineering and Public Works—Continued.**Operation Statement—Continued.*

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>DIVISION OF MARKETS, AND SLAUGHTERHOUSES:</b>			
Operating revenue—			
Service income.....	670,833.05	617,003.51	+ 53,829.54
Incidental receipts.....	9,020.43	8,734.47	+ 285.96
	679,853.48	625,737.98	+ 54,115.50
Operating expense—			
Administrative, supervisory and clerical service.....	2,670.52	16,643.80	— 13,973.28
Labor.....	45,395.14	25,896.42	+ 19,498.72
Freight and hauling.....	8,914.90	5,679.89	+ 3,235.01
Light and power.....	8,237.75	6,588.36	+ 1,649.39
Consumption of supplies.....	30,083.61	18,296.52	+ 11,787.09
Maintenance of plant and equipment.....	7,642.03	2,850.37	+ 4,791.66
Depreciation of plant and equipment.....	2,169.68	1,436.34	+ 733.34
Other expense.....	9,971.60	24,017.37	— 14,045.77
	115,085.23	101,409.07	+ 13,676.16
Operating income.....	564,768.25	524,328.91	+ 40,439.34
<b>DIVISION OF SEWER AND WATERWORKS:</b>			
Operating revenue—			
Income from rentals.....	0.00	5.50	— 5.50
Service income.....	485,063.62	718,400.13	— 233,336.51
Incidental receipts.....	3.50	409.69	— 406.19
	485,067.12	718,815.32	— 233,748.20
Operating expense—			
Administrative, supervisory, technical and clerical service.....	19,568.06	49,638.13	— 30,070.07
Labor.....	106,213.58	106,554.23	— 340.65
Travel expense.....	3,338.88	7,589.96	— 4,251.08
Freight and hauling.....	10,873.16	5,619.93	+ 5,253.53
Light and power.....	22,586.44	65,440.98	— 42,854.54
Consumption of supplies.....	66,579.48	86,411.19	— 19,831.71
Maintenance of plant and equipment.....	137.18	253.28	— 116.10
Depreciation of plant and equipment.....	2,274.29	4,787.80	— 2,513.51
Other expense.....	467.32	8,023.69	— 7,556.37
Repayments to expense.....	(143,653.57)	(248,193.51)	+ 104,539.94
	88,384.82	86,125.38	+ 2,259.44
Operating income.....	396,682.30	632,689.94	— 236,007.64
<b>DIVISION OF ENGINEERING CONSTRUCTION AND REPAIR:</b>			
Operating revenue—			
Income from rentals.....	3,270.21	1,397.60	+ 1,872.61
Service income.....	1,298,900.33	980,506.43	+ 318,393.90
Incidental receipts.....	30,898.26	19,287.55	+ 11,610.71
	1,333,068.80	1,001,191.58	+ 331,877.22
Operating expense—			
Administrative, supervisory, technical and clerical service.....	106,961.43	181,434.64	— 74,473.21
Labor.....	820,806.16	502,226.47	+ 318,579.69
Travel expense.....	47,437.41	53,244.60	— 5,807.19
Freight and hauling.....	286,104.27	241,928.73	+ 44,175.54
Consumption of supplies.....	795,588.42	690,785.50	+ 104,802.92
Maintenance of plant and equipment.....	167,519.49	29,633.90	+ 137,885.59
Depreciation of plant and equipment.....	19,104.09	24,896.54	— 5,792.45
Other expense.....	170,911.69	96,171.36	+ 74,740.33
Repayments to expense.....	(1,260,179.35)	(993,178.75)	+ 267,000.60
	1,154,253.61	827,142.99	+ 327,110.62
Operating income.....	178,815.19	174,048.59	+ 4,766.60
Net operating income (all divisions).....	1,348,761.80	1,506,623.39	— 157,861.59



*Department of Engineering and Public Works—Continued.***Statement of General Welfare Service.**

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Public health:</b>			
Administration and maintenance of sanitary plant, etc.....	₱757,205.64	₱637,179.21	+ ₱120,026.43
<b>Protection against forces majeures:</b>			
Fire hydrants service.....	2,317.54	8,900.97	— 6,583.43
<b>Public recreation:</b>			
Maintenance of parks, monuments and public grounds.....	125,002.31	95,264.65	+ 29,737.66
<b>Economic development:</b>			
Maintenance of bridges, streets and highways.....	1,176,983.85	971,368.87	+ 205,614.98
<b>National defense:</b>			
Compensation of personnel on duty with the Philippine National Guard.....	0.00	1,770.10	— 1,770.10
<b>Total cost of general welfare service (see statement of capital account).....</b>	<b>2,061,509.34</b>	<b>1,714,483.80</b>	<b>+ 347,025.54</b>

**Loan Debt.**

Object of Loan.	Date of maturity.	Authorizations.	Amounts.
Public works and public improvements.....	Aug. 14, 1922.	Executive authority dated August 3, 1912....	₱220,800.00
Widening Calle Anloague.....	June 1, 1922.	Executive authority dated April 8, 1912.....	15,000.00
Widening Avenida Rizal.....	Setp. 22, 1922.	Executive authority dated April 9, 1917.....	238,000.00
			<b>473,800.00</b>



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## **ADDENDA.**



## THE GOVERNMENT AS A UNIT.

**General Explanatory Remarks.**—The Philippine Islands, with a total land area of 114,400 square miles, are subdivided into 45 provinces varying in area from 74 to 9,620 square miles as shown in Bulletin No. 4 of the Philippine Census of 1918. The provinces are further subdivided into municipalities or districts which correspond from a territorial standpoint to counties or townships in the United States. There are now 978 municipalities, each of which contains a certain number of "barrios" or towns. The barrios, however, have no separate fiscal existence. Chartered cities are constituted as separate municipalities. The Central Government, through its executive, legislative, and judicial departments, exercises general jurisdiction throughout the entire Archipelago. Under the provisions of the Act of Congress of August 29, 1916, it is the duty of the Auditor for the Philippine Islands to "examine, audit, and settle all accounts pertaining to the revenues and receipts from whatever source of the Philippine Government and of the provincial and municipal governments of the Philippines, including trust funds and funds derived from bond issues; and audit in accordance with law and administrative regulations, all expenditures of funds or property pertaining to or held in trust by the government or the provinces or municipalities thereof."

**Consolidation of Accounts.**—With the view of presenting data of political, social, and economic significance, the accounts of all Departments, Bureaus, Offices, provinces, municipalities and other agencies of the Government of the Philippine Islands have been correlated and brought together in consolidated form. The results are shown in the consolidated balance sheet on page 218; the consolidated operation statement on page 219; and the consolidated budget statement on page 220. These statements are designed to present in brief a comprehensive view of conditions affecting the public welfare, and to serve as a basis for the discussion of questions involving changes in the general financial policy of the administration.

**Financial Status.**—The balance sheet on page 218 shows the financial position of the Government of the Philippine Islands as of December 31, 1919, compared with that of December 31, 1918. The items appearing in the balance sheet are more particularly described in the narrative which follows, and in the detailed statement of the governmental units to which they pertain. Attention is invited to the fact that the current surplus of the Government as a whole has decreased during the year in the sum of ₱9,928,141.49. This decrease is due almost wholly to the increase in the corporate investments of the Central Government in the amount of ₱10,592,798.27 this year as compared with that of the preceding year.

**Public Domain.**—The public domain, which pertains wholly to the Central Government, comprises approximately seven-tenths of the entire land area of the Philippine Islands, or about 79,649 square miles. Reports submitted by the Bureau of Forestry indicate that 51,204 square miles of the public domain is occupied by public forests and the balance of 28,445 square miles being agricultural land. The value of this asset is indeterminate. Considerable revenue is derived annually from the public forests, and the agricultural land comprises rich areas available for homesteading.

**Fixed Property.**—The assets under this general division are either carried at cost or have been brought into account at an appraised valuation. A considerable part of the fixed property pertaining to provinces and municipalities has been acquired from funds contributed by the Central Government. This applies particularly to highways, bridges, and school buildings.

The fixed property assets of the Government, showing the branch to which they belong, are indicated below:

	Central Government.	Provincial Governments.	Municipal Governments		Total.
			City of Manila.	All other.	
<b>Fixed property:</b>					
Plant—					
Land.....	₱20,592,297.31	₱1,008,710.11	₱2,196,406.64	₱5,413,867.89	₱29,211,281.95
Buildings and improvements.....	16,922,196.12	8,486,576.11	2,152,697.22	18,630,064.32	46,191,533.77
Public highways and bridges.....	1,747,632.10	55,410,818.05	4,771,795.36	4,445,071.00	66,375,316.51
Sewer and waterworks.....	629,899.23	209,827.73	0.00	9,855,761.31	10,695,488.27
Public parks and monuments.....	142,318.56	147,542.55	8,124,460.87	942,535.05	9,356,857.03
Docks and wharves.....	9,091,922.41	346,736.68	17,944.95	158,494.72	9,615,098.76
Irrigation systems.....	3,252,979.82	118,620.08	0.00	0.00	3,371,599.90
Lighthouses and beacons.....	3,500,955.04	0.00	0.00	0.00	3,500,955.04
Telegraph, telephone and cable lines.....	1,932,939.81	617,527.35	113,446.79	37,716.25	2,701,630.20
Artesian wells.....	1,000,262.75	137,443.52	27,092.12	1,232,280.08	2,397,078.47
Harbor and waterway improvements.....	8,920,696.27	51,997.84	0.00	0.00	8,972,694.11
Electric transmission lines.....	0.00	50,386.76	0.00	45,009.10	95,395.86
<b>Equipment—</b>					
Furniture and office equipment.....	4,633,506.57	1,553,920.16	384,289.01	7,041.83	6,578,757.57
Industrial machinery and implements.....	3,210,010.06	1,204,473.53	139,088.86	217,700.20	4,771,272.65
Watercraft and appurtenances.....	3,392,455.45	464,301.89	60,267.44	0.00	3,917,024.78
Motor vehicles and accessories.....	1,247,730.50	527,889.61	189,269.25	3,306.38	1,968,195.74
Other land transportation equipment.....	241,012.16	348,288.33	371,504.26	4,012.78	964,817.53
Technical and scientific equipment.....	1,123,530.68	0.00	10,325.36	0.00	1,133,856.04
Ordnance.....	547,731.47	0.00	29,619.72	0.00	577,351.19
Hand tools.....	260,592.43	379,944.71	155,626.79	16,178.88	812,342.81
School equipment.....	0.00	0.00	0.00	1,276,200.65	1,276,200.65
Street, bridge and ferry equipment.....	0.00	0.00	0.00	159,595.07	159,595.07
Other equipment.....	1,126,837.41	860,288.32	551,986.55	2,855,652.64	5,394,764.92
Accrued depreciation.....	(1,616,093.09)	(2,659,635.21)	0.00	(67,921.99)	(4,343,650.29)
<b>Total plant and equipment.....</b>	<b>81,901,413.06</b>	<b>69,265,658.12</b>	<b>19,295,821.19</b>	<b>45,232,566.16</b>	<b>215,695,458.53</b>

**Permanent and Long Term Investments.**—The majority of these assets consists of investments representing partial or entire ownership and control of certain public and quasi-public utilities. The balance consists of investments pertaining to various special and trust funds and of certain compulsory advances repayable over a long period of time. Title to these assets or primary accountability therefor, is as follows:

	Central Government.	Provincial Governments.	Municipal Governments		Inter-Governmental loans and investments.	Total.
			City of Manila.	All other.		
Friar lands estates.....	₱6,607,211.14	₱0.00	₱0.00	₱0.00	₱0.00	₱6,607,211.14
San Lazaro estates.....	390,583.18	0.00	0.00	0.00	0.00	390,583.18
Advances to Manila Railroad Company under guaranty contract.....	716,637.19	0.00	0.00	0.00	0.00	716,637.19
Advances to Philippine Ry. Co. under guaranty contract.....	5,657,063.61	0.00	0.00	0.00	0.00	5,657,063.61
Loans to Manila Railroad Company.....	11,127,000.00	0.00	0.00	0.00	0.00	11,127,000.00
Loans to Central Government for public works.....	475,000.00	0.00	0.00	0.00	(475,000.00)	0.00
Loans to Central Government for agricultural colonies.....	150,000.00	0.00	0.00	0.00	(150,000.00)	0.00
Loans to Provincial Governments.....	3,091,375.00	0.00	0.00	0.00	(3,091,375.00)	0.00
Loans to City of Manila.....	473,800.00	0.00	0.00	0.00	(473,800.00)	0.00
Loans to other Municipal Governments.....	2,734,755.00	276,916.34	0.00	540,950.00	(3,552,621.34)	0.00
Loans for increasing rice and corn production, Act 2818.....	818,200.00	0.00	0.00	0.00	0.00	818,200.00
Advances to Provincial exchange stores.....	0.00	550,749.92	0.00	0.00	0.00	550,749.92
Philippine National Bank stock (par ₱7,626,200) 80 per cent paid up.....	6,100,960.00	0.00	0.00	0.00	0.00	6,100,960.00
Philippine National Bank stock (par ₱2,000,000) fully paid up.....	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
Capital stock of the Manila R. R. Co. (par \$5,783,500 U. S. Cy.).....	8,000,000.00	0.00	0.00	0.00	0.00	8,000,000.00
Phil. Nat. Coal Co. stock (par ₱2,980,900) paid up.....	2,980,900.00	0.00	0.00	0.00	0.00	2,980,900.00
Bank of the Phil. Islands stock (par ₱87,400).....	116,550.00	0.00	0.00	114,950.00	(114,950.00)	116,550.00
Hiloil Fair Association stock (par ₱2,000).....	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Hotel Pines Company stock (par ₱400).....	400.00	0.00	0.00	0.00	0.00	400.00
Public Works bonds (par ₱468,000).....	468,000.00	0.00	0.00	112,000.00	(112,000.00)	468,000.00
Friar lands bonds (par ₱410,000).....	410,000.00	0.00	0.00	0.00	0.00	410,000.00
Manila sewer and waterworks bonds (par ₱1,322,000).....	1,322,000.00	0.00	0.00	776,000.00	(776,000.00)	1,322,000.00
Phil. Railway Company bonds (par ₱2,546,000).....	2,328,700.00	0.00	0.00	328,000.00	(328,000.00)	2,328,700.00
Manila Railway Company (1906) limited bonds (par ₱50,000).....	415,225.00	0.00	0.00	41,522.50	(41,522.50)	415,225.00
Manila Hotel Company bonds (par ₱660,000).....	660,000.00	0.00	0.00	0.00	0.00	660,000.00
U. S. Liberty Loan bonds (par \$3,804,400).....	899,000.00	6,659,200.00	25,000.00	25,600.00	0.00	7,608,800.00
Real estate mortgage loans.....	3,781,059.80	0.00	0.00	0.00	0.00	3,781,059.80
Retirement gratuities, Act 2589 (discounted by Postal Savings Bank).....	430,517.49	0.00	0.00	0.00	0.00	430,517.49
Certificates of bank deposits.....	1,611,602.54	0.00	0.00	0.00	0.00	1,611,602.54
<b>Totals.....</b>	<b>63,766,539.95</b>	<b>7,488,866.26</b>	<b>25,000.00</b>	<b>1,939,022.50</b>	<b>(9,115,268.84)</b>	<b>64,104,159.87</b>

**Quick Assets.**—These items as indicated in the following tabulation represent values in the form of cash and other liquid assets which are readily convertible, and pertain to the various general branches of the Government:

Items.	Central Government.	Provincial Governments.	Municipal Governments.		Total.
			City of Manila.	All other.	
Supplies and materials.....	P6,011,774.91	P2,094,925.30	P213,380.85	P121,990.26	P8,442,071.32
Sales stock.....	6,974,199.73	134,038.05	251,748.81	394.98	6,960,381.57
Accrued interest.....	696,186.09	0.00	0.00	19,343.88	715,529.97
Accounts receivable.....	30,099,978.24	3,852,351.80	351,118.62	413,088.23	34,716,536.89
Cash.....	152,670,007.52	1,209,008.43	(2,288,172.77)	10,883,115.73	162,473,958.91
<b>Total.....</b>	<b>196,052,146.49</b>	<b>7,290,323.58</b>	<b>(1,471,924.49)</b>	<b>11,437,933.08</b>	<b>213,308,478.66</b>

Many of the items enumerated above constitute appropriations available for future expenditure while the other asset items in this connection are held for payment of obligations already incurred as clearly indicated by the various liability items appearing in the balance sheet. The total cash unincumbered either by obligations or appropriations amounted to ₱4,952,987.74 at the close of the fiscal year covered by this report. The conservative financial policy of the Government is to maintain a cash reserve sufficient at all times to cover the total amount of outstanding Treasury certificates, gold standard parity obligation, fiduciary liabilities and amounts due depository creditors. The location of all Government cash as of December 31, 1919, was as follows:

In United States banks.....	P90,853,093.04
In local banks.....	28,608,213.72
In Insular Treasury vaults.....	22,497,983.07
In hands of collecting and disbursing officers.....	15,836,300.17
In hands of provincial treasurers.....	2,662,409.07
In hands of municipal treasurers.....	2,015,959.84
<b>Total.....</b>	<b>162,473,958.91</b>

**Prepayments.**—The assets falling under this caption pertain to the several general branches of the Government and are more or less self explanatory, representing payments advanced to cover expenditures applicable to the succeeding fiscal period.

**Deferred Debits.**—This item represents assets dropped by the Central Government as aid to Provinces and Municipalities and not yet taken into account by the latter. Such assets while adjustment thereof is pending are carried as “deferred debits” in the consolidated balance sheet.

**Bonded Debt.**—For the amortization of the bonded debt of the Government, sinking funds, created pursuant to the provisions of law, are being adequately maintained. The entire bonded debt of the Government as of December 31, 1919, is distributed as follows: Central Government, ₱32,000,000; Metropolitan Water District, ₱8,000,000; other municipalities, ₱340,000.

**Coinage and Currency Obligations.**—This item represents the liability of the Central Government, to which branch it wholly pertains, on account of Philippine coinage and Treasury certificates in circulation and available therefor. Act No. 2776, prescribing the manner in which the currency system of the Philippine Islands shall be regulated, provides among other things that the “Currency Reserve Fund,” created by virtue of the provisions thereof, “shall not at any time be less in amount than the nominal value of the Treasury certificates in circulation or available for circulation, plus fifteen per cent of the money of the Government of the Philippine Islands in circulation and available for circulation, exclusive of Treasury certificates in circulation protected by a gold reserve.” The corresponding assets carried in this connection for redemption purposes as shown in the balance sheet of the Central Government consist of cash, investments, etc., amounting to ₱132,217,029.12, ₱90,853,093.04 of which or the equivalent thereof in United States Currency being on deposit in United States banks. The total amount of outstanding certificates is covered either by silver pesos in the Treasury vaults or by United States Currency of equivalent value, while the minimum gold standard parity liability as fixed by law represents the nominal value of the Philippine coinage in circulation.

**Other obligations.**—The remaining obligations appearing in the balance sheet are summarized as follows:

Items.	Central Government.	Provincial Governments.	Municipal Governments.		Total.
			City of Manila.	All other.	
Fiduciary obligations.....	₱5,794,972.06	₱5,382,233.22	₱0.00	₱1,164,125.58	₱12,341,330.86
Depository creditors.....	11,306,304.28	7,246,792.19	0.00	0.00	18,553,096.47
Loan creditors.....	0.00	102,500.00	0.00	0.00	102,500.00
Current liabilities.....	33,942,964.25	6,136,162.63	719,479.54	977,636.29	41,776,242.71
Deferred credits.....	56,350.66	40,495.77	0.00	0.00	96,846.43
<b>Total.....</b>	<b>51,100,591.25</b>	<b>18,908,183.81</b>	<b>719,479.54</b>	<b>2,141,761.87</b>	<b>72,870,016.47</b>

The above items are shown in detail in that part of this report which deals with the particular branch of the Government concerned.

**Surplus.**—These items represent the net worth of the Government as a whole and pertain to the various branches thereof as follows:

	Central Government.	Provincial Governments.	Municipal Governments.		Total.
			City of Manila.	All other.	
Reserved surplus invested in permanent assets.....	₱91,811,891.51	₱73,827,593.61	₱18,822,021.19	₱33,499,874.82	₱217,961,381.13
Reserved surplus invested in sinking funds.....	8,981,691.89	0.00	0.00	2,469,791.43	11,451,483.32
Reserved surplus for deferred debits.....	0.00	10,052.15	0.00	0.00	10,052.15
Current surplus:					
Appropriated.....	18,078,146.21	4,124,406.09	2,512,506.28	3,240,000.08	27,955,058.66
Unappropriated.....	10,464,932.14	(6,338,610.18)	(4,675,026.35)	5,501,692.13	4,952,987.74
<b>Total.....</b>	<b>129,336,661.75</b>	<b>71,623,441.67</b>	<b>16,659,501.12</b>	<b>44,711,358.46</b>	<b>262,330,963.00</b>

**The Operation Statement.**—The consolidated operation statement as presented in connection with this report on page 219 is in effect the profit and loss statement of the Government and accordingly embodies and comprehends all transactions based on income and expense of every description, including adjustments that contribute to enhance or diminish the surplus of the Government as a whole showing according to prescribed classifications and in comparison with the preceding year the sources from which such income was derived, the cost of acquiring same and the amount thereof consumed or expended in the economic operation or conduct of the public welfare service. This statement has been prepared for the purpose of primarily exhibiting *net* rather than *gross* operation results, the items of special significance shown therein being listed under capital expense. These items reflect the net cost of public welfare service during the year segregated according to governmental functional requirements.

**Revenue.**—The annual per capita revenue from taxation during the fiscal years 1919 and 1918, based upon the census of 1918, is as follows: 1919, ₱6.08 and 1918, ₱6.04. The direct returns to the public from each peso of taxes paid during 1919 and 1918 are stated as follows:

	Fiscal year 1919.	Fiscal year 1918.
Legislative service.....	₱0.01 2/5	₱0.01 3/4
Judicial service.....	.01 4/5	.02
Executive service.....	.09 4/5	.10
Law and order.....	.09 4/5	.10
Health service.....	.07	.07 1/3
National defense.....	.05 1/5	.04
Other protective service.....	.01	.01
Public education.....	.15 1/10	.14 1/2
Other social improvement.....	.02 4/5	.02 1/2
Development of commerce.....	.10 1/10	.10 1/2
Other economic development.....	.08 3/5	.04 2/3
Investments in permanent assets.....	.29 2/5	.31 3/4
	<b>1.00</b>	<b>1.00</b>

Details showing the various sources of revenue from taxation are contained in the statement on page 220.

The following statement is here presented for the purpose of showing by provinces and cities, the assessed value of real property and the population of the Philippine Islands upon the basis of the census of 1918.



Provinces and cities.	Assessed Value of Real Property.			Population.		
	Taxable.	Exempt.	Total.	Christian.	Non-Christian.	Total.
Abra.....	₱3,961,920.00	₱617,770.00	₱4,579,690.00	61,655	10,066	71,721
Agusan.....	2,578,260.00	412,490.00	2,990,750.00	38,323	6,035	44,358
Albay.....	30,252,470.00	5,843,460.00	36,095,930.00	321,745	.....	321,745
Ambos Camarines.....	21,846,810.00	2,417,800.00	24,264,610.00	269,802	1,545	271,347
Antique.....	4,829,750.00	773,010.00	5,602,760.00	154,343	5,301	159,644
Bataan.....	5,119,520.00	861,260.00	5,980,780.00	56,897	1,483	58,380
Baguio (city).....	2,223,450.00	6,004,170.00	8,227,620.00	5,462	.....	5,462
Batanes.....	1,159,520.00	55,760.00	1,215,280.00	8,214	.....	8,214
Batangas.....	17,973,880.00	2,295,760.00	20,271,840.00	340,195	.....	340,195
Bohol.....	17,786,090.00	3,846,130.00	21,632,220.00	359,600	.....	359,600
Bukidnon.....	2,439,280.00	140,200.00	2,579,480.00	25,299	22,512	47,811
Bulacan.....	30,957,000.00	5,587,530.00	36,544,530.00	248,180	683	248,863
Cagayan.....	13,909,450.00	3,462,630.00	17,372,080.00	184,337	15,601	199,938
Capiz.....	11,792,150.00	2,395,090.00	14,187,240.00	283,907	8,589	292,496
Cavite.....	10,951,410.00	2,375,560.00	13,326,970.00	157,347	.....	157,347
Cebu.....	33,941,940.00	6,335,860.00	40,277,800.00	857,410	.....	857,410
Cotabato.....	1,303,600.00	186,410.00	1,490,010.00	21,391	147,800	169,191
Davao.....	11,533,540.00	442,020.00	11,975,560.00	66,293	53,011	119,304
Ilocos Norte.....	14,561,400.00	2,538,240.00	17,099,640.00	217,436	1,515	218,951
Iloos Sur.....	14,621,360.00	1,888,110.00	16,509,470.00	216,274	1,136	217,410
Iloilo.....	31,690,260.00	9,756,820.00	41,447,080.00	501,862	6,410	508,272
Isabela.....	11,566,270.00	738,710.00	12,304,980.00	109,082	3,883	112,965
Laguna.....	26,664,810.00	2,403,760.00	29,068,570.00	196,125	1,58	197,703
Lanao.....	59,000.00	75,460.00	134,460.00	12,230	82,716	94,946
La Union.....	11,121,870.00	1,421,460.00	12,543,330.00	160,575	.....	160,575
Leyte.....	33,504,380.00	472,900.00	33,977,280.00	597,995	.....	597,995
Manila (city).....	113,199,524.00	64,763,943.00	177,963,467.00	283,613	.....	283,613
Mindoro.....	5,756,260.00	190,230.00	5,946,490.00	60,778	13,044	73,822
Misamis.....	16,412,520.00	1,107,080.00	17,519,600.00	198,981	.....	198,981
Mountain.....	463,000.00	148,590.00	611,880.00	42,362	202,199	244,561
Nueva Ecija.....	27,458,870.00	1,845,950.00	29,304,820.00	226,052	1,584	227,636
Nueva Vizcaya.....	3,227,190.00	197,850.00	3,425,040.00	28,432	7,387	35,819
Oriental Negros.....	28,120,550.00	3,791,790.00	31,912,340.00	392,665	4,660	397,325
Palawan.....	10,907,550.00	2,006,550.00	12,914,100.00	272,210	26	272,236
Pampanga.....	3,216,340.00	292,180.00	3,508,520.00	45,989	23,072	69,061
Pangasinan.....	24,018,830.00	3,447,260.00	27,466,090.00	256,022	1,619	257,641
Rizal.....	43,356,450.00	6,854,080.00	50,210,530.00	567,734	.....	567,734
Romblon.....	24,418,030.00	6,579,430.00	30,997,460.00	227,135	3,070	230,205
Samar.....	4,308,290.00	359,450.00	4,667,740.00	64,576	.....	64,576
Sorsogon.....	16,600,510.00	3,364,890.00	19,965,400.00	362,399	17,812	380,211
Sulu.....	18,506,500.00	2,274,530.00	20,781,030.00	245,696	.....	245,696
Surigao.....	1,269,600.00	95,600.00	1,365,200.00	6,582	161,393	167,975
Tarlac.....	6,517,470.00	1,411,710.00	7,929,180.00	119,357	2,665	122,022
Tayabas.....	18,029,060.00	2,144,860.00	20,173,920.00	168,265	3,757	172,022
Zambales.....	53,442,130.00	7,289,760.00	60,731,890.00	266,727	1,745	268,472
Zamboanga.....	4,856,360.00	490,460.00	5,346,820.00	80,088	3,532	83,620
Total.....	802,952,684.00	173,276,163.00	976,228,847.00	9,463,731	886,999	10,350,730

With reference to the matter of exemptions it is significant to note that real property having an assessed valuation of ₱173,276,163 escapes taxation.

The exempt property consists of the Friar Lands Estates, the San Lazaro Estate, and various churches, convents, schools, hospitals, etc., owned by religious or sectarian entities. The Friar Lands and San Lazaro Estates are revenue producing properties owned by the Central Government, and the provinces and municipalities in which said estates are located should, as a matter of equity, be entitled to tax these properties as privately owned real estate. The total value of exempt real property pertaining to religious denominations is approximately ₱150,000,000.

**Capital Expense.**—The consolidated operation statement on page 219 shows the total amount of capital which was converted during the year into general welfare service and the distribution thereof according to governmental functional requirements. The various elements of costs are shown in the detailed accounts of the several branches of the Government. Of the larger items of capital expense shown in the operation statement, "executive direction and control" comprises the cost of conducting the Bureau of Audits and the Bureau of Civil Service, in addition to the Executive Offices, the Executive Bureau and the provincial and municipal executive bodies. "National defense" covers the expense of the Philippine Militia, while "law and order" covers the expense of the Bureau of Constabulary, provincial and municipal police service, the Bureau of Justice and the offices of all public prosecutors. "Public health" embodies all health, quarantine and hospital service, including work performed by the Bureau of Science in connection therewith. "Public education" embraces the expense of the Bureau of Education and all provincial and municipal schools, as well as the University of the Philippines and all libraries, museums, etc., while "development of commerce" includes the maintenance of public highways and waterways, expense of lighthouse service, cost of geodetic surveys and various other activities conducted in the interests of interisland trade.

**The Budget Statement.**—The consolidated budget statement on page 220 deals wholly with movements of cash and cash items in so far as they affect the current surplus. On the expenditures side are shown the total gross requirements for the year as determined by obligations incurred during said period against duly constituted appropriations. The credit side shows the sources from which the Government derived the funds necessary to meet said obligations. Pursuant to the classifications contained in the various appropriation Acts, the gross expenditures are here shown according to the service or thing received in exchange rather than according to the underlying purposes of the transactions. Said purposes are, however, reflected in the operation statement on page 219 and for practical use are shown in detail in that part of this report which deals with the accounts of the various governmental entities.

## CONSOLIDATED BALANCE SHEET AS OF DECEMBER 31, 1919, COMPARED WITH DECEMBER 31, 1918.

[Including all departments, bureaus, offices, provinces, municipalities, cities, and other political subdivisions.]

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Assets.</b>			
Public domain.....	₱1.00	₱1.00	₱0.00
<b>Fixed property.....</b>	<b>215,695,458.53</b>	<b>198,124,942.02</b>	<b>+ 17,570,516.51</b>
Land.....	29,211,281.95	29,045,865.72	+ 165,416.23
Buildings and improvements.....	46,191,533.77	40,264,662.07	+ 5,926,871.70
Public highways and bridges.....	66,375,316.51	60,044,202.96	+ 6,331,113.55
Sewer and waterworks.....	10,695,488.27	9,996,615.83	+ 698,872.44
Public parks and monuments.....	9,357,057.03	9,284,092.29	+ 72,964.74
Docks and wharves.....	9,615,098.76	8,875,145.50	+ 739,953.26
Irrigation systems.....	3,371,599.90	3,277,068.84	+ 94,531.06
Telegraph, telephone and cable lines.....	2,701,630.20	2,439,199.80	+ 262,430.40
Other public works and improvements.....	14,965,923.48	13,886,279.63	+ 1,079,643.85
Equipment.....	27,554,178.95	24,832,901.24	+ 2,721,277.71
Accrued depreciation of fixed property.....	(4,343,650.29)	(3,281,091.86)	- 522,558.43
<b>Permanent and long term investments.....</b>	<b>64,104,159.87</b>	<b>55,342,480.91</b>	<b>+ 8,761,678.96</b>
Real estate.....	6,997,794.32	8,079,577.39	- 1,081,783.07
Loans and advances.....	24,692,830.55	19,194,388.52	+ 5,498,442.03
Stocks.....	19,200,810.00	15,484,490.00	+ 3,716,320.00
Bonds.....	13,212,725.00	12,584,025.00	+ 628,700.00
<b>Quick assets.....</b>	<b>213,308,478.66</b>	<b>222,006,324.53</b>	<b>- 8,697,845.87</b>
Materials and supplies.....	8,442,071.32	5,319,380.11	+ 3,122,691.21
Sales stock.....	6,960,381.57	4,247,513.96	+ 2,712,867.61
Accrued interest.....	715,529.97	752,860.24	- 37,330.27
Accounts receivable.....	34,716,536.89	17,083,225.46	+ 17,633,311.43
Bullion.....	0.00	778,113.96	- 778,113.96
Cash.....	162,473,958.91	193,825,230.80	- 31,351,271.89
<b>Prepayments.....</b>	<b>104,810.74</b>	<b>253,971.76</b>	<b>- 149,161.02</b>
<b>U. S. Liberty Loan bonds.....</b>	<b>5,334,200.00</b>	<b>130,700.00</b>	<b>+ 5,203,500.00</b>
<b>Deferred debits.....</b>	<b>10,052.15</b>	<b>354,686.81</b>	<b>- 344,634.66</b>
<b>Total assets.....</b>	<b>498,557,160.95</b>	<b>476,213,107.03</b>	<b>+ 22,344,053.92</b>
<b>Liabilities and surplus.</b>			
<b>Bonded debt.....</b>	<b>40,340,000.00</b>	<b>40,250,000.00</b>	<b>+ 90,000.00</b>
Friar Lands 4's due February 1, 1934.....	14,000,000.00	14,000,000.00	0.00
Public Works 4's due March 1, 1935.....	5,000,000.00	5,000,000.00	0.00
Public Works 4's due February 1, 1936.....	2,000,000.00	2,000,000.00	0.00
Public Works 4's due August 1, 1939.....	3,000,000.00	3,000,000.00	0.00
Sewer and waterworks 4's due June 1, 1935.....	2,000,000.00	2,000,000.00	0.00
Sewer and waterworks 4's due January 2, 1937.....	4,000,000.00	4,000,000.00	0.00
Sewer and waterworks 4's due January 2, 1938.....	2,000,000.00	2,000,000.00	0.00
Cebu public works 4's due January 1, 1941.....	250,000.00	250,000.00	0.00
Railroad purchase 4's due December 1, 1946.....	8,000,000.00	8,000,000.00	0.00
Santa Cruz, Laguna waterworks, 5's due January 1, 1949.....	90,000.00	0.00	+ 90,000.00
<b>Coinage and currency obligations.....</b>	<b>132,217,029.12</b>	<b>112,549,208.73</b>	<b>+ 19,667,820.39</b>
Gold standard parity liability.....	11,080,706.12	15,534,912.73	- 4,454,206.61
Treasury certificates redeemable.....	100,536,323.00	97,014,296.00	+ 3,522,027.00
Certificate of indebtedness.....	20,000,000.00	0.00	+ 20,000,000.00
Interest accrued payable.....	600,000.00	0.00	+ 600,000.00
<b>Fiduciary obligations.....</b>	<b>10,425,483.00</b>	<b>3,363,206.65</b>	<b>+ 7,062,276.35</b>
<b>Depository creditors.....</b>	<b>11,268,096.69</b>	<b>57,312,181.93</b>	<b>- 46,044,085.24</b>
<b>Loan creditors.....</b>	<b>102,500.00</b>	<b>60,000.00</b>	<b>+ 42,500.00</b>
<b>Current liabilities.....</b>	<b>41,776,242.71</b>	<b>22,166,260.71</b>	<b>+ 19,609,982.00</b>
Accrued leave.....	2,515,852.85	2,164,379.68	+ 351,473.17
Interest accrued.....	4,749,880.67	2,757,390.92	+ 1,992,489.75
Accounts payable.....	20,811,975.03	10,801,027.98	+ 10,010,947.05
Warrants payable.....	13,698,534.16	6,443,462.13	+ 7,255,072.03
<b>Deferred credits.....</b>	<b>96,846.43</b>	<b>125,273.84</b>	<b>- 28,427.41</b>
<b>Surplus.....</b>	<b>262,330,963.00</b>	<b>240,386,975.17</b>	<b>+ 21,943,987.83</b>
Reserve surplus invested in permanent assets.....	217,961,381.13	186,904,606.27	+ 31,056,774.86
Reserve surplus invested in sinking funds.....	11,451,483.32	10,291,494.20	+ 1,159,989.12
Reserve surplus for deferred debits.....	10,052.15	354,686.81	- 344,634.66
Current surplus.....	32,908,046.40	42,836,187.89	- 9,928,141.49
<b>Total liabilities and surplus.....</b>	<b>498,557,160.95</b>	<b>476,213,107.03</b>	<b>+ 22,344,053.92</b>

## CONSOLIDATED OPERATION STATEMENT, FISCAL YEAR 1919, COMPARED WITH FISCAL YEAR 1918.

[Including all departments, bureaus, offices, provinces, municipalities, cities, and other political subdivisions.]

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (—).
<b>Revenue</b> .....	<b>₱101,631,819.43</b>	<b>₱91,108,911.48</b>	<b>+ ₱10,522,907.95</b>
Revenue from taxation.....	62,900,403.28	62,492,754.52	+ 407,648.76
Incidental revenue.....	6,657,691.05	6,630,491.23	+ 27,199.82
Operating income from commercial and industrial units.....	31,420,482.62	21,490,076.20	+ 9,930,406.42
Dividends on bank stock.....	653,242.48	495,589.53	+ 157,652.95
<b>Cost of revenue</b> .....	<b>20,576,951.94</b>	<b>17,139,505.13</b>	<b>+ 3,437,446.81</b>
Expense of revenue collection.....	2,344,295.55	2,128,357.89	+ 215,937.66
Operating expense of commercial and industrial units.....	18,232,656.39	15,011,147.24	+ 3,221,509.15
<b>Net revenue</b> .....	<b>81,054,867.49</b>	<b>73,969,406.35</b>	<b>+ 7,085,461.14</b>
Add—			
Profits from sales of fixed property.....	20,520.36	7,222.84	+ 13,297.52
Voluntary contributions from the public.....	107,459.29	178,908.92	+ 71,449.63
Contribution from naval reservation.....	(1,000.00)	7,561.52	— 8,561.52
Interest on loans and bank deposits.....	462,449.46	342,624.48	+ 119,824.98
Deduct—			
Interest on bonded and loan debt.....	1,852,740.47	1,855,600.55	— 2,860.08
Retirement gratuities, Act 2589.....	806,014.27	785,903.66	+ 20,110.61
<b>Increment for the year</b> .....	<b>78,985,541.86</b>	<b>71,864,219.90</b>	<b>+ 7,121,321.96</b>
Add—			
Surplus brought forward from prior year.....	240,386,975.17	211,970,450.93	+ 28,416,524.24
Credit adjustments—prior year.....	346,710.41	81,038.80	+ 265,671.61
Inventory adjustments of fixed property.....	684,621.35	0.00	+ 684,621.35
Supplies brought into account.....	7,964.17	33,905.08	— 25,940.91
Fixed property found at station and voluntary contribu- tions.....	3,952.36	23,881.67	— 19,929.31
Deduct—			
Debit adjustments—prior year charges.....	4,296.33	19,248.62	— 14,952.29
Inventory adjustments of property.....	363,257.67	275,529.94	+ 87,727.73
<b>Accrued capital</b> .....	<b>320,048,211.32</b>	<b>283,678,717.82</b>	<b>+ 36,369,493.50</b>
<b>Capital expense:</b>			
<b>General administration</b> .....	<b>10,681,469.83</b>	<b>8,567,964.05</b>	<b>+ 2,113,505.78</b>
Legislation.....	1,168,589.33	1,065,168.22	+ 103,421.11
Adjudication.....	1,519,755.00	1,188,007.27	+ 336,747.73
Executive direction and control.....	7,993,125.50	6,319,788.56	+ 1,673,336.94
<b>Protective service</b> .....	<b>17,209,326.87</b>	<b>14,393,172.86</b>	<b>+ 2,816,154.01</b>
National defense.....	2,647,553.63	2,628,013.32	+ 19,540.31
Law and order.....	7,972,854.56	6,446,870.21	+ 1,525,984.35
Public health.....	5,765,262.07	4,567,257.54	+ 1,198,004.53
Protection against forces majeures.....	483,283.17	475,198.90	+ 8,084.27
Regulation of public utilities.....	36,874.92	37,761.59	— 886.67
Other protective service.....	303,498.52	238,071.30	+ 65,427.22
<b>Social improvement</b> .....	<b>14,574,689.97</b>	<b>10,713,599.57</b>	<b>+ 3,861,090.40</b>
Public education.....	12,290,599.28	9,047,439.45	+ 3,243,159.83
Public corrections.....	1,414,888.03	1,154,617.12	+ 260,270.91
Public recreations.....	721,653.01	204,858.81	+ 516,794.20
Public charities.....	147,549.65	285,414.25	— 137,864.60
Other social improvement.....	0.00	21,269.94	— 21,269.94
<b>Economic development</b> .....	<b>15,251,761.65</b>	<b>9,617,006.17</b>	<b>+ 5,634,755.48</b>
Conservation of natural resources.....	457,400.69	328,321.96	+ 129,078.73
Development of commerce.....	8,266,092.58	6,664,275.64	+ 1,601,816.94
Development of agriculture.....	1,791,948.10	1,779,334.19	+ 12,613.91
Philippine publicity.....	500,361.12	12,003.88	+ 488,357.24
Development of industrial arts and sciences.....	262,480.86	139,212.58	+ 123,268.28
Other economic development.....	3,973,478.30	693,857.92	+ 3,279,620.38
<b>Total capital expense</b> .....	<b>57,717,248.32</b>	<b>43,291,742.65</b>	<b>+ 14,425,505.67</b>
<b>Surplus carried forward (see balance sheet)</b> .....	<b>262,330,963.00</b>	<b>240,386,975.17</b>	<b>+ 21,943,987.83</b>

## CONSOLIDATED BUDGET STATEMENT, FISCAL YEAR 1919 COMPARED WITH FISCAL YEAR 1918.

[Including all departments, bureaus, offices, provinces, municipalities, cities and other political subdivisions.]

Items.	Fiscal year 1919.	Fiscal year 1918.	Increase (+) Decrease (-).
<b>Budget credits:</b>			
Revenue from taxation.....	₱62,900,403.28	₱62,492,754.52	+ ₱407,648.76
Excise taxes.....	14,179,448.05	13,191,923.35	+ 987,524.70
Import duties.....	10,975,079.57	13,479,736.56	- 2,504,656.99
Licenses and business tax.....	19,503,611.57	18,303,656.14	+ 1,199,955.43
Real estate tax.....	7,341,996.65	7,347,571.21	- 5,574.56
Cedula tax.....	4,453,685.50	4,659,916.00	- 226,230.50
Wharfage tax.....	1,090,972.71	1,305,477.59	- 214,504.88
Franchise tax.....	330,828.46	268,270.29	+ 62,558.17
Income tax.....	3,405,683.30	2,550,149.20	+ 855,534.10
Documentary stamp tax.....	856,681.76	847,067.52	+ 9,614.24
Road tax.....	93,986.00	89,334.00	+ 4,652.00
Immigration tax.....	232,864.00	207,752.00	+ 25,112.00
Tonnage dues.....	176,115.15	157,756.42	+ 18,358.73
Inheritance tax.....	271,034.85	75,127.74	+ 195,907.11
Other.....	8,415.71	9,016.50	- 600.79
<b>Incidental revenue.....</b>	<b>6,657,691.05</b>	<b>6,630,491.23</b>	<b>+ 27,199.82</b>
Fines and forfeitures.....	1,490,417.84	1,655,491.74	- 165,073.90
United States internal revenue.....	2,405,157.80	1,919,753.11	+ 485,404.69
Revenue from public forests.....	741,661.00	588,984.98	+ 152,676.02
Municipal grants of fishery privileges.....	450,178.78	358,671.60	+ 91,507.18
Cattle registration fees.....	655,932.00	661,515.00	- 5,583.00
Property and mining claims registration fees.....	88,341.14	75,434.10	+ 12,907.04
Sales and rentals of public domain.....	43,181.18	103,423.13	- 60,241.95
Other.....	782,821.31	1,267,217.57	- 484,396.26
<b>Earnings and other credits.....</b>	<b>40,758,029.78</b>	<b>29,264,503.52</b>	<b>+ 11,493,526.26</b>
Operating income of commercial and industrial units.....	31,307,898.21	21,395,238.13	+ 9,912,660.08
Other income of operating units.....	106,495.01	94,838.07	+ 11,656.94
Dividends on bank stock.....	653,242.48	495,589.53	+ 157,652.95
Income incidental to functional activities.....	3,689,585.02	3,423,212.93	+ 266,372.09
Sales of fixed property.....	186,759.47	384,739.56	- 197,980.09
Sales of Friar Lands real estate.....	904,960.15	856,656.26	+ 48,303.89
Sales of San Lazaro real estate.....	176,822.92	214,299.52	- 37,476.60
Unadjusted Insular aid credits.....	418,322.42	500,148.66	- 81,826.24
Interest on loans and bank deposits.....	462,449.46	342,624.48	+ 119,824.98
Interest repayments from railway companies.....	287,177.53	290,202.06	- 3,024.53
Proceeds from loans.....	1,439,500.00	807,400.00	+ 632,100.00
Voluntary contributions from the public.....	107,459.29	178,908.92	- 71,449.63
Cash contributions from military and naval reservation.....	(1,000.00)	0.00	- 1,000.00
Sales of mortgaged property and collection of agricultural bank loans.....	542,389.62	164,140.00	+ 378,249.62
Proceeds from sales of bonds.....	90,000.00	0.00	+ 90,000.00
Other credits.....	40,215.33	35,466.60	+ 4,748.73
Credit adjustments—prior year.....	345,752.87	81,038.80	+ 264,714.07
<b>Total budget credits.....</b>	<b>110,316,124.11</b>	<b>98,387,749.27</b>	<b>+ 11,928,374.84</b>
<b>Budget charges:</b>			
Salaries.....	30,509,267.41	24,953,407.64	+ 5,555,859.77
Wages.....	12,018,650.35	9,931,460.33	+ 2,087,190.02
Bonuses.....	4,034,640.19	108,860.12	+ 3,925,780.07
Consumption of supplies and materials.....	14,415,287.72	11,318,041.08	+ 3,097,246.64
Postal, telegraph, telephone and cable service.....	751,055.97	549,745.30	+ 201,310.67
Rental of buildings and grounds.....	538,674.15	428,449.43	+ 110,224.72
Freight, express and delivery service.....	772,349.22	622,233.08	+ 150,116.14
Travel expense of personnel.....	3,218,928.95	2,616,958.54	+ 601,970.41
Illumination and power service.....	913,428.64	781,894.97	+ 131,533.67
Printing and binding reports, documents and publications.....	325,512.58	258,767.59	+ 66,744.99
Discretionary expenditures.....	114,097.80	67,431.39	+ 46,666.41
Contributions and gratuities (other than to local governments).....	1,072,060.14	483,127.22	+ 588,932.92
Retirement gratuities, Act 2589.....	806,014.27	785,903.66	+ 20,110.61
Administrative expense.....	24,867.39	28,895.88	- 4,028.49
Engineering subcontracts.....	433,601.76	173,419.39	+ 260,182.37
Insurance losses.....	101,530.97	297,161.21	- 195,630.24
Debit adjustments—prior year.....	4,155.55	17,448.62	- 13,293.07
Extraordinary losses.....	53,508.57	88,853.80	- 35,345.23
Repair service.....	6,721,439.91	6,372,891.39	+ 348,548.52
Interest on bonded and loan debt.....	1,852,740.47	1,855,600.55	- 2,860.08
Other expense.....	5,352,659.50	4,044,969.11	+ 1,307,690.39
Purchase of fixed property.....	3,181,698.90	2,622,038.87	+ 559,660.03

*Consolidated Budget Statement, Fiscal Year 1919 Compared with Fiscal Year 1918—Continued.*

Items.	1919. Fiscal year	1918. Fiscal year	Decrease (—). Increase (+)
<b>Budget charges—Continued.</b>			
Public works construction projects.....	14,975,313.94	11,580,822.10	+ 3,394,491.84
Other permanent investments.....	14,575,440.31	8,721,142.04	+ 5,854,298.27
Interest on railroad bonds under guaranty contracts.....	683,920.00	683,920.00	0.00
Payments to sinking funds.....	1,159,989.12	1,126,811.94	+ 33,177.18
Repayments of loans.....	1,317,416.00	1,176,984.00	+ 140,432.00
Provincial loans to exchange stores.....	316,015.82	132,824.76	+ 183,191.06
<b>Total budget charges.....</b>	<b>120,244,265.60</b>	<b>91,830,064.01</b>	<b>+ 28,414,201.59</b>
<b>Increase or decrease in current surplus for the year.....</b>	<b>(9,928,141.49)</b>	<b>6,557,685.26</b>	<b>- 16,485,826.75</b>
Add—Current surplus at the beginning of the year.....	42,836,187.89	36,278,502.63	+ 6,557,685.26
<b>Current surplus at the end of the year (see balance sheet).....</b>	<b>32,908,046.40</b>	<b>42,836,187.89</b>	<b>- 9,928,141.49</b>



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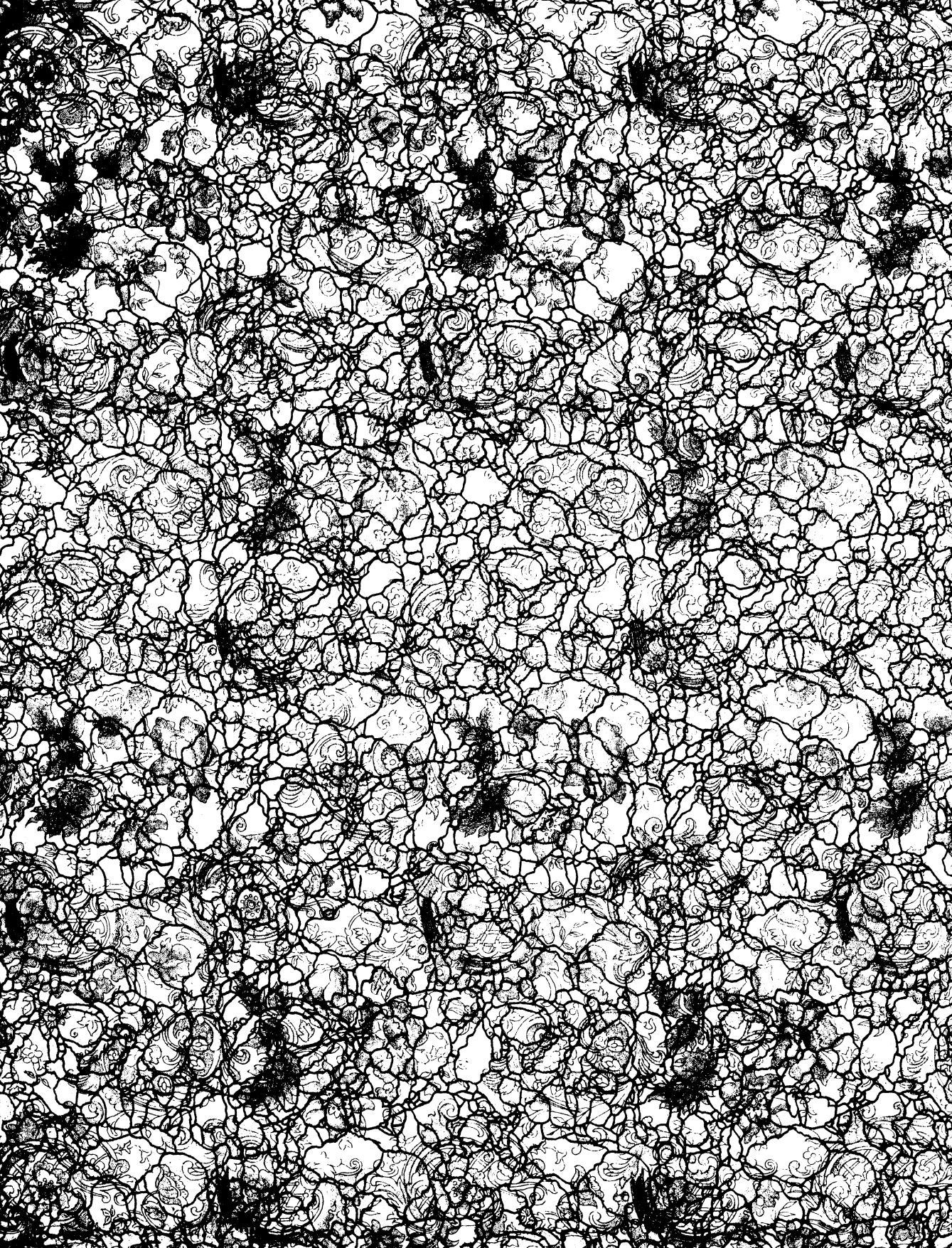














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